

KC/HB

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
6/27 02	Filed and Docketed;
7/3 02	Weekly Filing;
7/15 02	SD Communications Petition to Intervene;
8/7 02	Order Granting Petition to Intervene; Order Assessing Filing Fee;
8/26 02	Notice of Appearance and Request for Service;
9/6 02	SD Request for Access to Confidential Information;
10/23 02	Revised Cost Studies;
2/27 03	Revised Cost Studies;
3/25 03	Revised Cost Studies;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond to ^{Second Discovery Request;}
7/24 03	Intervenors Brief in Response to Motion to Dismiss and ^{Extension of Time;} Motion for ^{Order Extending Time for Response;}
8/8 03	Notice of Intent to Discontinue and Summary Judgment; ^{Order for a Notice of Hearing;}
8/14 03	Affidavit of Les S. Sumpster;
8/18 03	Response of Companies Named in Above Dockets to Affidavit of Les S. Sumpster;
8/29 03	Revised Cost Studies;
9/9 03	Final Decision and Order Granting Motion to Dismiss on ^{Notice of Entry;} Summary Disposition;
9/11 03	Revised Cost Studies;
9/23 03	Order Approving Revenue Requirement;
9/23 03	Docket Closed.

**TELEC CONSULTING
RESOURCES INC.**

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June 26, 2002

Ms. Debra Elofson, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RECEIVED

JUN 27 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Elofson:

On behalf of Beresford Municipal Telephone Company (the "Company"), we enclose five copies of the Company's 2001 intrastate switched access cost development package and the Company's individual switched access rates developed in accordance with ARSD Chapters 20:10:27 to 20:10:29, inclusive. The enclosed cost study replaces the 2000 study filed in June 2001. The Company is included in the Local Exchange Carriers ("LECA") consolidated tariff filing. Attachment A hereto is provided in lieu of tariff sheets.

In accordance with FCC Order 01-162, CC Docket No. 80-286, *In the Matter of Jurisdictional Separations and Referral to the Federal-State Joint Board*, released May 22, 2001, the enclosed study reflects the FCC's freeze of all interstate allocation factors.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Mr. Wayne Akland, Beresford Municipal Telephone Company

ATTACHMENT A

TARIFF SHEET

Beresford Municipal Telephone Company (the "Company") does not currently have its own tariff for switched access services. The Company 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 the Company 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

	<u>Carrier Common Line</u>	<u>Local Switching</u>	<u>Local Transport</u>
Originating RPM	\$0.014254	\$0.021750	\$0.019021
Terminating RPM	\$0.021974	\$0.033529	\$0.019021

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

By: 

Of: TELEC Consulting Resources, Inc.

For: Beresford Municipal Telephone Company

City of Beresford

***** 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	\$195,901	J13	\$106,612	\$77,512	\$0	\$11,777	\$0	\$0	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	\$19,590		\$10,661	\$7,751	\$0	\$1,178	\$0	\$0	O.K.	
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.	
20											
21	Net Return on Rate Base	\$19,590		\$10,661	\$7,751	\$0	\$1,178	\$0	\$0	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	138,261	J33-35, 40	27,114	51,199	57	38,520	18,747	2,624	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$157,851		\$37,775	\$58,950	\$57	\$39,698	\$18,747	\$2,624	O.K.	
26											
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$89,690	P13	\$49,815	\$34,328	\$0	\$5,547	\$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	\$8,969		\$4,982	\$3,433	\$0	\$555	\$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	\$8,969		\$4,982	\$3,433	\$0	\$555	\$0	\$0	O.K.	
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.	
39	Expenses and Other Taxes	57,685	P33-35, 40	11,180	19,839	22	15,183	10,436	1,025	O.K.	
40											
41	Total InterLATA Rev. Req.	\$66,654		\$16,162	\$23,272	\$22	\$15,737	\$10,436	\$1,025	O.K.	
42											
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$224,505		\$53,937	\$82,222	\$79	\$55,435	\$29,183	\$3,650		
	ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467				
	ACCESS RATE PER MINUTE	\$0.065739		\$0.018507	\$0.028212		\$0.019021				

City of Beresford

***** FCC PART 36 ***** Revenue Requirement 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	State Income Tax Rate	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%	
15	Gross Receipts Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18	Net Investment	\$1,304,278	C68	\$1,018,687	\$89,690	\$195,901	\$0	\$0	\$285,591	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	\$130,428		\$101,869	\$8,969	\$19,590	\$0	\$0	\$28,559	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	\$130,428		\$101,869	\$8,969	\$19,590	\$0	\$0	\$28,559	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	\$130,428		\$101,869	\$8,969	\$19,590	\$0	\$0	\$28,559	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	663,144	I196	467,198	57,685	138,261	0	0	195,946	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	\$793,572		\$569,067	\$66,654	\$157,851	\$0	\$0	\$224,505	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	\$793,572		\$569,067	\$66,654	\$157,851	\$0	\$0	\$224,505	O.K.

City of Beresford

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$301,345	D33	\$235,728	\$20,645	\$44,972	\$0	\$0	\$65,617	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	893,765	D68	722,334	52,372	119,059	0	0	171,431	O.K.
17	COE Transmission Equipment	122,291	D85	95,256	8,620	18,415	0	0	27,035	O.K.
18										
19	Total COE	\$1,016,056		\$817,590	\$60,991	\$137,475	\$0	\$0	\$198,466	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,481,784	D137	1,136,357	110,134	235,295	0	0	345,428	-1
22										
23	Total COE, IOT, C&WF	\$2,497,840		\$1,953,947	\$171,125	\$372,769	\$0	\$0	\$543,894	-1
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	\$2,799,185		\$2,189,675	\$191,770	\$417,741	\$0	\$0	\$609,511	-1.120642235037
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	\$2,799,185		\$2,189,675	\$191,770	\$417,741	\$0	\$0	\$609,511	-1.120642235037

City of Beresford

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Message Telephone Service			Private Line		TOTAL INTRASTATE	
***** FCC PART 36 ***** Investment Summary				Interstate	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	O.K.
57	Accumulated Depr./Amort	(1,533,261)	E34	(1,198,602)	(105,313)	(229,346)	0	0	(334,660)	O.K.
58	Accum. Def. 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	\$1,265,924		\$991,073	\$86,457	\$188,395	\$0	\$0	\$274,851	O.K.
62										
63	Materials and Supplies	15,824	H31	12,135	1,176	2,513	0	0	3,689	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	22,530	Formula	15,479	2,057	4,994	0	0	7,051	O.K.
66	Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$1,304,278		\$1,018,687	\$89,690	\$195,901	\$0	\$0	\$285,591	O.K.
69										

City of Beresford

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocater (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	\$9,317	\$816	\$1,777	\$0	\$0	\$2,593	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17 Total Land	\$11,910		\$9,317	\$816	\$1,777	\$0	\$0	\$2,593	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	289,435	H33	226,412	19,829	43,194	0	0	63,023	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	\$289,435		\$226,412	\$19,829	\$43,194	\$0	\$0	\$63,023	O.K.
32									
33 Tot. Land and Support Assets	\$301,345		\$235,728	\$20,645	\$44,972	\$0	\$0	\$65,617	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.

City of Beresford

		Intrastate							
		Message Telephone Service				Private Line		TOTAL	
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63	CAT 3 Local Sw. Allocable		\$722,334	\$52,372	\$119,059	\$0	\$0	\$171,431	O.K.
64	CAT 3 Local Sw. Direct	G15 V40	0	0	0	0	0	0	O.K.
65									
66	Total CAT 3		\$722,334	\$52,372	\$119,059	\$0	\$0	\$171,431	O.K.
67									O.K.
68	Total COE Sw. CAT 2&3		\$722,334	\$52,372	\$119,059	\$0	\$0	\$171,431	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	83,898 G13	62,924	6,687	14,287	0	0	20,975	O.K.
76	CAT 4.13 PL, WATS, Local	2,964 F18	2,964	0	0	0	0	0	O.K.
77	CAT 4.13 Direct	0 V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	13,143 G18	7,083	1,932	4,128	0	0	6,060	O.K.
79	CAT 4.23 PL, WATS	22,286 F24	22,286	0	0	0	0	0	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	\$122,291	\$95,256	\$8,620	\$18,415	\$0	\$0	\$27,035	O.K.
86									
87									
88	INFORMATION ORIGINATION/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									

City of Beresford

				Intrastate					
				Message Telephone Service		Private Line		TOTAL	
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	12,443	F31	\$12,443	\$0	\$0	\$0	\$0	\$0	O.K.
114 CAT 1.2 InterLATA PL/WATS	33,775	F31	33,775	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	1,308,339	G13	981,255	104,285	222,800	0	0	327,085	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	\$1,354,557		\$1,027,473	\$104,285	\$222,800	\$0	\$0	\$327,085	-1
119									
120 CAT 2 C&WF	\$19,987	G28	\$19,987	\$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	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	39,783	G17	21,439	5,848	12,495	0	0	\$18,343	O.K.
126 CAT 3 PL/WATS etc.	67,457	F36	67,457	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	\$107,240		\$88,897	\$5,848	\$12,495	\$0	\$0	\$18,343	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	\$1,481,784		\$1,136,357	\$110,134	\$235,295	\$0	\$0	\$345,428	-1
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.

City of Beresford

***** 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 IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2690	\$2,799,185		\$2,189,675	\$191,770	\$417,741	\$0	\$0	\$609,511		-1.120642234571

City of Beresford

				Intrastate					
				essage Telephone Service		Private Line		TOTAL	
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(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	O.K.
207	Direct Acct. No. 2690	0 V100	0	0	0	0	0	0	O.K.
208									
209	Total Intangible Assets	\$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	O.K.
215	Held for Fut. Use - Direct	0 ---	0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	0 H35	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	0 V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	0 H35	0	0	0	0	0	0	O.K.
219	TPUC, Long-term - Direct	0 V126	0	0	0	0	0	0	O.K.
220	Tele. Plt. Adjust. - Alloc.	0 H35	0	0	0	0	0	0	O.K.
221	Tele. Plt. Adjust. - Direct	0 V104	0	0	0	0	0	0	O.K.
222									
223	Total Other Telephone Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

				Intrastate						
***** FCC PART 36 ***** Reserves and Deferrals				Message Telephone Service		Private Line		TOTAL		
TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$110,068	H13	\$86,101	\$7,541	\$16,426	\$0	\$0	\$23,967	O.K.
16	COE Switching	502,888	H19	406,430	29,468	66,990	0	0	96,458	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	25,194	H20	19,624	1,776	3,794	0	0	5,570	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	895,111	H31	686,446	66,529	142,136	0	0	208,665	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$1,533,261		\$1,198,602	\$105,313	\$229,346	\$0	\$0	\$334,660	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	H38	\$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.	\$1,533,261		\$1,198,602	\$105,313	\$229,346	\$0	\$0	\$334,660	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

	(A)	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate			Intrastate			Extended Area Service (H)	Other (I)	O.K.
				InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)	IntraLATA (H)				
13 TRANS.-CCT EQUIPMENT:												
14 Working Loops		1,524	1,472	0	0	0	0	0	0	14	O.K.	
15 Avg. Cost per Loop		57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00		
16												
17 CAT 4.13 Exch Ln. Invest.		\$86,862	\$83,898	\$2,166	\$0	\$0	\$0	\$0	\$0	\$798		
18												
19												
20												
21 Circuit Terminations		248	92	156	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination		142.86	142.86	142.86	142.86	142.86	142.86	142.86	142.86	142.86		
23												
24 CAT 4.23 Other IX		\$35,429	\$13,143	\$22,286	\$0	\$0	\$0	\$0	\$0	\$0		
25												
26												
27 C&WF INVESTMENT:												
28												
29 Working Loops		1,524	1,472	0	0	0	0	0	0	14		
30 Loops Factor		1,000,000	0,965,879	0,024,934	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,009,186	O.K.	
31 CAT 1 Exchange C&WF		\$1,354,558	\$1,308,339	\$33,775	\$0	\$0	\$0	\$0	\$0	\$12,443		
32												
33												
34 Equivalent IX Circuit Miles		496	184	312	0	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor		1,000,000	0,370,968	0,629,032	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000		
36 CAT 3 Interexch. C&WF		\$107,240	\$39,783	\$67,457	\$0	\$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	0.079708	0.170292	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.808192	0.058597	0.133211	0.000000	0.000000	0.191808	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.538907	0.147011	0.314082	0.000000	0.000000	0.461093	O.K.
18	Conversation Minutes	1.000000	CM	0.538907	0.147011	0.314082	0.000000	0.000000	0.461093	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.852987	0.046872	0.100141	0.000000	0.000000	0.147013	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	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	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	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	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	0.336337	0.415826	0.247837	0.000000	0.000000	0.663663	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.106276	0.227057	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.159414	0.340586	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												
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)				
TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	TOTAL INTRASTATE				
13	Support Assets	D31	0.782255	0.068509	0.149237	0.000000	0.000000	0.217746	-0.000000	0.000000	0.000000	0.000000
14	Land and Support Assets	D33	0.782255	0.068509	0.149237	0.000000	0.000000	0.217746	-0.000000	0.000000	0.000000	0.000000
15												
16	COE Operator	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	COE Tandem Switching	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	COE Local Switching	D66	0.808192	0.058597	0.133211	0.000000	0.000000	0.191808	0.000000	0.000000	0.000000	0.000000
19	COE Total Switching	D68	0.808192	0.058597	0.133211	0.000000	0.000000	0.191808	0.000000	0.000000	0.000000	0.000000
20	COE Transmission	D85	0.778931	0.070484	0.150585	0.000000	0.000000	0.221069	0.000000	0.000000	0.000000	0.000000
21	Total COE	C19	0.804670	0.060028	0.135302	0.000000	0.000000	0.195330	0.000000	0.000000	0.000000	0.000000
22												
23	Info. Orig./Term. CAT 1	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
24	Info. Orig./Term. CAT 2	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	Total IOT	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26												
27	C&WF CAT 1	D18	0.758531	0.076988	0.164482	0.000000	0.000000	0.241470	-0.000000	0.000000	0.000000	0.000000
28	C&WF CAT 2	D20	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29	C&WF CAT 3	D29	0.828949	0.054536	0.116514	0.000000	0.000000	0.171051	0.000000	0.000000	0.000000	0.000000
30	C&WF CAT 4	D35	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31	Total C&WF	D137	0.766884	0.074325	0.158792	0.000000	0.000000	0.233117	-0.000000	0.000000	0.000000	0.000000
32												
33	Total Equipment	C23	0.782255	0.068509	0.149237	0.000000	0.000000	0.217746	-0.000000	0.000000	0.000000	0.000000
34												
35	TPIS	C32	0.782255	0.068509	0.149237	0.000000	0.000000	0.217746	-0.000000	0.000000	0.000000	0.000000
36	TPIS, excl. Acct. No. 2690	D189	0.782255	0.068509	0.149237	0.000000	0.000000	0.217746	-0.000000	0.000000	0.000000	0.000000
37												
38	Phil. Held, Fut. Use	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39												
40	Total Intangible Assets	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
41												
42	Total Intangible Assets	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43	Long-term PUC	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44	Net Telephone Plant	C61	0.782885	0.068295	0.148820	0.000000	0.000000	0.217115	-0.000000	0.000000	0.000000	0.000000
45	Total Net Investment	C68	0.781035	0.068766	0.150199	0.000000	0.000000	0.218965	-0.000000	0.000000	0.000000	0.000000
46	Capital Leases	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
47												
48	Tot. Bus. Otc. Cust. Serv.	I141	0.673625	0.120077	0.206298	0.000000	0.000000	0.326375	O.K.	0.000000	0.000000	0.000000
49												
50	Total "BIG THREE" Expenses	I170	0.702812	0.099130	0.198059	0.000000	0.000000	0.297188	-0.000000	0.000000	0.000000	0.000000
51												
52	Corporate Operations Expense	I185	0.631021	0.089004	0.279976	0.000000	0.000000	0.368979	-0.000000	0.000000	0.000000	0.000000

City of Beresford

			Intrastate							
			Message Telephone Service		Private Line		TOTAL			
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(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	O.K.	
16	Network Support, Direct	0	V149	0	0	0	0	0	O.K.	
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.	
19										
20	General Support, Alloc.	\$72,182	H14	\$56,465	\$4,945	\$10,772	\$0	\$0	\$15,717	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$72,182		\$56,465	\$4,945	\$10,772	\$0	\$0	\$15,717	O.K.
24										
25	Central Office Eq., Alloc.	\$65,436	H21	\$52,654	\$3,928	\$8,854	\$0	\$0	\$12,782	O.K.
26	Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$65,436		\$52,654	\$3,928	\$8,854	\$0	\$0	\$12,782	O.K.
29										
30	Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32	Other IOT	0	H23	0	0	0	0	0	0	O.K.
33	IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34										
35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37	Cable & Wire, Alloc.	\$42,542	H31	\$32,625	\$3,162	\$6,755	\$0	\$0	\$9,917	O.K.
38	Cable & Wire, Direct	55,332	V159	29,819	8,134	17,379	0	0	25,513	O.K.
39										
40	Total C&WF Exp.	\$97,874		\$62,444	\$11,296	\$24,134	\$0	\$0	\$35,430	O.K.
41										
42	TOTAL PLT. SPEC. OPER. EXP.	\$235,492		\$171,563	\$20,169	\$43,760	\$0	\$0	\$63,929	O.K.
43										
44	TOTAL PLT. SPEC., ex SUPPORT	\$163,310		\$115,098	\$15,224	\$32,988	\$0	\$0	\$48,212	O.K.

Intrastate

(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)	IntraLATA (I)		
***** FCC PART 36 ***** Operating Expenses and Taxes										
NON-SPECIFIC OPER. EXP.:										
58 Oth. Pli. and Equip., Alloc.	\$1,233	H36	\$965	\$84	\$184	\$0	\$0	\$0	\$268	O.K.
60 Oth. Pli. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62 Total Oth. Pli. & Equip.	\$1,233		\$965	\$84	\$184	\$0	\$0	\$0	\$268	O.K.
64 Network Operations, Alloc.	\$18,300	H33	\$14,315	\$1,254	\$2,731	\$0	\$0	\$0	\$3,985	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67 Total Network Oper. Exp.	\$18,300		\$14,315	\$1,254	\$2,731	\$0	\$0	\$0	\$3,985	O.K.
69 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71 Depr., Support Assets	\$17,780	H13	\$13,908	\$1,218	\$2,653	\$0	\$0	\$0	\$3,872	O.K.
73 Depr., COE Switching	49,000	H19	39,601	2,871	6,527	0	0	0	9,399	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	9,780	H20	7,618	689	1,473	0	0	0	2,162	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	38,361	H31	29,418	2,851	6,091	0	0	0	8,943	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79 Total Depreciation Expense	\$114,921		\$90,546	\$7,630	\$16,745	\$0	\$0	\$0	\$24,375	O.K.
81 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87 Total Depr. and Amort.	\$114,921		\$90,546	\$7,630	\$16,745	\$0	\$0	\$0	\$24,375	O.K.
88										
89										
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$134,454		\$105,826	\$8,968	\$19,660	\$0	\$0	\$0	\$28,628	O.K.

City of Beresford

***** 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)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$5,853	G35	\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$5,853		\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.	
111										
112 Operator Service, Alloc.	\$490	G24	\$490	\$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	\$490		\$490	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	303	G19	258	14	30	0	0	45	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$303		\$258	\$14	\$30	\$0	\$0	\$45	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	36,867	G37	29,126	2,468	5,273	0	0	7,741	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	9,824	G38	7,761	658	1,405	0	0	2,063	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	\$46,691		\$36,888	\$3,126	\$6,678	\$0	\$0	\$9,803	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	6,658	G43	2,239	2,769	1,650	0	0	4,419	O.K.	
135 Cust. Serv., Other B&C	13,712	G44	9,141	1,457	3,113	0	0	4,571	O.K.	
136 Cust. Serv., CABS	17,823	G45	8,912	2,841	6,070	0	0	8,912	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$38,193		\$20,292	\$7,067	\$10,834	\$0	\$0	\$17,901	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$84,884		\$57,180	\$10,193	\$17,511	\$0	\$0	\$27,704	O.K.	
142										

City of Beresford

		Intrastate								
		Message Telephone Service				Private Line				
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(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.	\$91,530		\$62,553	\$10,599	\$18,379	\$0	\$0	\$28,977	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Pil. Spec., ex Support	\$163,310	44	\$115,098	\$15,224	\$32,988	\$0	\$0	\$48,212	O.K.
167	Total Network Oper. Exp.	18,300	68	14,315	1,254	2,731	0	0	3,985	O.K.
168	Total Customer Operations	91,530	161	62,553	10,599	18,379	0	0	28,977	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$273,140		\$191,966	\$27,076	\$54,098	\$0	\$0	\$81,174	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$11,286	H50	\$7,932	\$1,119	\$2,235	\$0	\$0	\$3,354	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$11,286		\$7,932	\$1,119	\$2,235	\$0	\$0	\$3,354	O.K.
179										
180	Admin. & General, Allocable	\$169,782	H50	\$119,325	\$16,830	\$33,627	\$0	\$0	\$50,457	O.K.
181	Admin. & General, Direct	20,600	V231	0	0	20,600	0	0	20,600	O.K.
182										
183	Total Admin. and Gen.	\$190,382		\$119,325	\$16,830	\$54,227	\$0	\$0	\$71,057	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$201,668		\$127,257	\$17,949	\$56,462	\$0	\$0	\$74,411	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	\$663,144		\$467,198	\$57,685	\$138,261	\$0	\$0	\$195,946	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36						
IntraLATA Revenue Requirement Summary		IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	\$195,901	K52	\$106,612	\$77,512	\$0	\$11,777	\$0	\$0
14	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15	\$19,590		\$10,661	\$7,751	\$0	\$1,178	\$0	\$0
16	Return on Rate Base							
17	0	N37	0	0	0	0	0	0
18	AFUDC	N37	0	0	0	0	0	0
19	ITC Amortization	Direct	0	0	0	0	0	0
20	Other Return Adjustments							
21								
22	\$19,590		\$10,661	\$7,751	\$0	\$1,178	\$0	\$0
23	Net Return							
24	Interest Expense	N67	0	0	0	0	0	0
25	Capitalized Payroll Taxes	N37	0	0	0	0	0	0
26	Depreciation Adjustment	N37	0	0	0	0	0	0
27	Other Income Adjustments	Direct	0	0	0	0	0	0
28								
29	\$19,590		\$10,661	\$7,751	\$0	\$1,178	\$0	\$0
30	After Tax Income							
31	State Income Taxes	29	0	0	0	0	0	0
32	Federal Income Taxes	29	0	0	0	0	0	0
33	Operating Expenses and Taxes	O195	27,114	51,199	57	38,520	18,747	2,624
34	Uncollectibles	Direct	0	0	0	0	0	0
35	Other Revenue Adjustments	Direct	0	0	0	0	0	0
36								
37	\$157,851	6+31+32+33	37,775	58,950	57	39,698	18,747	2,624
38	Basis for Gross Receipts Tax							
39	0	37	0	0	0	0	0	0
40	Gross Receipts Tax							
41								
42								
43	\$157,851		\$37,775	\$58,950	\$57	\$39,698	\$18,747	\$2,624
44	TOTAL REVENUE REQUIREMENT							

City of Beresford

***** 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	\$44,972	L25	\$4,284	\$35,703	\$0	\$4,985	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$137,475	L70	\$14,287	\$119,059	\$0	\$4,128	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	235,295	L117	222,800	0	0	12,495	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$372,769		\$237,087	\$119,059	\$0	\$16,623	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$417,741		\$241,371	\$154,762	\$0	\$21,608	\$0	\$0	O.K.
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$417,741		\$241,371	\$154,762	\$0	\$21,608	\$0	\$0	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	\$417,741		\$241,371	\$154,762	\$0	\$21,608	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	229,346	M23	139,096	80,031	0	10,219	0	0	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	\$188,395		\$102,275	\$74,731	\$0	\$11,389	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	2,513	L173	1,452	931	0	130	0	0	O.K.
49	Cash Working Capital	4,994	L175	2,885	1,850	0	258	0	0	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$195,901		\$106,612	\$77,512	\$0	\$11,777	\$0	\$0	O.K.
53										

City of Beresford

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$1,777	N28	169	1,411	0	197	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$1,777		\$169	\$1,411	\$0	\$197	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$43,194	N28	\$4,115	\$34,292	\$0	\$4,788	\$0	\$0	O.K.
21	Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$43,194		\$4,115	\$34,292	\$0	\$4,788	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$44,972		\$4,284	\$35,703	\$0	\$4,985	\$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	\$119,059	(E)	\$0	\$119,059	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$119,059		\$0	\$119,059	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$119,059		\$0	\$119,059	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(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	14,287	(D)	14,287	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	4,128	(G)	0	0	0	4,128	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	\$18,415		\$14,287	\$0	\$0	\$4,128	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$137,475		\$14,287	\$119,059	\$0	\$4,128	\$0	\$0	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	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	222,800	(D)	222,800	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	\$222,800		\$222,800	\$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	\$12,495	(G)	\$0	\$0	\$0	\$12,495	\$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	\$12,495		\$0	\$0	\$0	\$12,495	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36							
IntraLATA Investment Detail		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)	
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	O.K.
114	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
115	Total Cable and Wire Facil.	\$235,295		\$222,800	\$0	\$0	\$12,495	\$0	O.K.
116	TANGIBLE ASSETS:								
117	Land and Support Leases	\$0	N28	0	0	0	0	0	O.K.
118	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	O.K.
119	COE Tandem Switching Leases	0	34	0	0	0	0	0	O.K.
120	COE Local Switching Leases	0	39	0	0	0	0	0	O.K.
121	COE Transmission Leases	0	68	0	0	0	0	0	O.K.
122	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
123	IOT Equipment Leases	\$0	78	0	0	0	0	0	O.K.
124	C&WF Leases	\$0	117	0	0	0	0	0	O.K.
125	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
126	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	O.K.
127	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	O.K.
128	Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
129	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
130	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	O.K.
131	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	O.K.

City of Beresford

(A) ***** FCC PART 69 ***** IntraLATA Investment Detail	(B) Part 36 IntraLATA Total	(C) Source or Apporition	(D) Common Line	(E) Local Switching	(F) Information	(G) Common Transport	(H) Billing and Collection	(I) Other
PLANT UNDER CONSTRUCTION:								
161 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
162 Long-term	0	N46	0	0	0	0	0	0 O.K.
163 Total Ptl. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
164								
165								
166								
167								
TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
168								
169								
170 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
171								
172 MATERIALS AND SUPPLIES	\$2,513	N37	\$1,452	\$931	\$0	\$130	\$0	\$0 O.K.
173								
174 CASH WORKING CAPITAL	\$4,894	N37	\$2,895	\$1,850	\$0	\$258	\$0	\$0 O.K.
175								
176 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
177								

City of Beresford

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals	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	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$16,426	N28	\$1,565	\$13,041	\$0	\$1,821	\$0	\$0	O.K.
16	COE Switching	66,990	L44	0	66,990	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	3,794	L68	2,943	0	0	850	0	0	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	142,136	L117	134,588	0	0	7,548	0	0	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$229,346		\$139,096	\$80,031	\$0	\$10,219	\$0	\$0	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.	\$229,346		\$139,096	\$80,031	\$0	\$10,219	\$0	\$0	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.

City of Beresford

***** 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)		
13	Central Office Equipment	\$137,475	L70	\$14,287	\$119,059	\$0	\$4,128	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	235,295	L117	222,800	0	0	12,495	0	0	O.K.
16										
17	Total	\$372,769		\$237,087	\$119,059	\$0	\$16,623	\$0	\$0	O.K.
18	Factor	1.000000		0.636015	0.319392	0.000000	0.044593	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$135,682	17	\$0	\$119,059	\$0	\$16,623	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.877486	0.000000	0.122514	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$137,475	L70	\$14,287	\$119,059	\$0	\$4,128	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	12,495	L117-83	0	0	0	12,495	0	0	O.K.
26										
27	Total	\$149,969		\$14,287	\$119,059	\$0	\$16,623	\$0	\$0	O.K.
28	Factor	1.000000		0.095267	0.793890	0.000000	0.110842	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$44,972	L25	\$4,284	\$35,703	\$0	\$4,985	\$0	\$0	O.K.
31	Central Office Equipment	137,475	13	14,287	119,059	0	4,128	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	235,295	15	222,800	0	0	12,495	0	0	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$417,741		\$241,371	\$154,762	\$0	\$21,608	\$0	\$0	O.K.
37	Factor	1.000000		0.577801	0.370473	0.000000	0.051725	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$417,741	36	\$241,371	\$154,762	\$0	\$21,608	\$0	\$0	O.K.
40	Factor	1.000000		0.577801	0.370473	0.000000	0.051725	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	\$417,741	K26	\$241,371	\$154,762	\$0	\$21,608	\$0	\$0	O.K.
46	Factor	1.000000		0.577801	0.370473	0.000000	0.051725	0.000000	0.000000	O.K.

City of Beresford

***** 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 Equiv. Factor	0.000000	Direct	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	O.K.
62										
63	"BIG THREE" Expenses	\$65,054	O171	\$10,681	\$22,787	\$30	\$20,115	\$10,036	\$1,405	O.K.
64	Factor	1.000000		0.164181	0.350283	0.000466	0.309198	0.154274	0.021597	
65										0
66	Net Investment	\$195,901	J13	\$106,612	\$77,512	\$0	\$11,777	\$0	\$0	O.K.
67	Factor	1.000000		0.544214	0.395669	0.000000	0.060117	0.000000	0.000000	O.K.

City of Beresford

Part 36

IntraLATA
Total

***** FCC PART 69 *****
Operating Expenses and Taxes

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13 PLANT SPEC. OPER. EXPENSE:								
14 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	O.K.
15 Network Support, Direct	0	Direct	0	0	0	0	0	O.K.
16								
17 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
18								
19 General Support, Alloc.	\$10,772	N30	\$1,026	\$8,552	\$0	\$1,194	\$0	O.K.
20 General Support, Direct	0	Direct	0	0	0	0	0	O.K.
21								
22 Total General Support Exp.	\$10,772		\$1,026	\$8,552	\$0	\$1,194	\$0	O.K.
23								
24 Central Office Eq., Alloc.	\$8,854	N31	\$920	\$7,668	\$0	\$266	\$0	O.K.
25 Central Office Eq., Direct	0	Direct	0	0	0	0	0	O.K.
26								
27 Total COE Exp.	\$8,854		\$920	\$7,668	\$0	\$266	\$0	O.K.
28								
29 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	O.K.
30 Other IOT	0	N43	0	0	0	0	0	O.K.
31 IOT Direct	0	Direct	0	0	0	0	0	O.K.
32								
33 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
34								
35 Cable & Wire, Alloc.	\$6,755	N33	\$6,397	\$0	\$0	\$359	\$0	O.K.
36 Cable & Wire, Direct	17,379	Direct	0	0	0	17,379	0	O.K.
37								
38 Total C&WF Exp.	\$24,134		\$6,397	\$0	\$0	\$17,738	\$0	O.K.
39								
40 TOTAL PLT. SPEC. OPER. EXP.	\$43,760		\$8,343	\$16,220	\$0	\$19,198	\$0	O.K.
41								
42 TOTAL PLT. SPEC., ex SUPPORT	\$32,988		\$7,317	\$7,668	\$0	\$18,004	\$0	O.K.
43								

City of Beresford

***** 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.	\$184	N18	\$117	\$59	\$0	\$8	\$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.	\$184		\$117	\$59	\$0	\$8	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$2,731	N18	\$1,737	\$872	\$0	\$122	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$2,731		\$1,737	\$872	\$0	\$122	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$2,653	L23	\$253	\$2,107	\$0	\$294	\$0	\$0	O.K.
72	Depr., COE Switching	6,527	L44	0	6,527	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	1,473	L68	1,143	0	0	330	0	0	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	6,091	L117	5,768	0	0	323	0	0	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$16,745		\$7,163	\$8,634	\$0	\$948	\$0	\$0	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.	\$16,745		\$7,163	\$8,634	\$0	\$948	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$19,660		\$9,017	\$9,565	\$0	\$1,078	\$0	\$0	O.K.

City of Beresford

***** 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	\$837	N37	\$484	\$310	\$0	\$43	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$837		\$484	\$310	\$0	\$43	\$0	\$0	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	30	(F)	0	0	30	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$30		\$0	\$0	\$30	\$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	1,405	(H)	0	0	0	0	0	1,405	O.K.
125	Bus. Ofc., EU Message	5,273	(H)	0	0	0	0	5,273	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	\$6,678		\$0	\$0	\$0	\$0	\$5,273	\$1,405	O.K.
134										
135	Cust. Serv., Msg. Process	\$1,650	(H)	0	0	0	0	1,650	0	O.K.
136	Cust. Serv., Other B&C	3,113	(H)	0	0	0	0	3,113	0	O.K.
137	Cust. Serv., CABS	6,070	N21	0	5,327	0	744	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	\$10,834		\$0	\$5,327	\$0	\$744	\$4,764	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$17,542		\$0	\$5,327	\$30	\$744	\$10,036	\$1,405	O.K.

City of Beresford

***** 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)		
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.	\$18,379		\$484	\$5,637	\$30	\$787	\$10,036	\$1,405		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$43,760	41	\$8,343	\$16,220	\$0	\$19,198	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	2,915	62 + 67 +69	1,854	931	0	130	0	0	0	O.K.
169 Total Customer Operations	18,379	163	484	5,637	30	787	10,036	1,405		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$65,054		\$10,681	\$22,787	\$30	\$20,115	\$10,036	\$1,405		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$2,235	N64	\$367	\$783	\$1	\$691	\$345	\$48		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$2,235		\$367	\$783	\$1	\$691	\$345	\$48		O.K.
179										
180 Admin. & General, Allocable	\$33,627	N64	\$5,521	\$11,779	\$16	\$10,397	\$5,188	\$726		O.K.
181 Admin. & General, Direct	20,600	Direct	3,382	7,216	10	6,369	3,178	445		O.K.
182										
183 Total Admin. and Gen.	\$54,227		\$8,903	\$18,995	\$25	\$16,767	\$8,366	\$1,171		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$56,462		\$9,270	\$19,778	\$26.	\$17,458	\$8,711	\$1,219		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	\$138,261		\$27,114	\$51,199	\$57	\$38,520	\$18,747	\$2,624		O.K.

City of Beresford

***** 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	\$89,690	Q52	\$49,815	\$34,328	\$0	\$5,547	\$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	\$8,969		\$4,982	\$3,433	\$0	\$555	\$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	\$8,969		\$4,982	\$3,433	\$0	\$555	\$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	\$8,969		\$4,982	\$3,433	\$0	\$555	\$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	57,685	U195	11,180	19,839	22	15,183	10,436	1,025	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	66,654	6+31+32+33	16,162	23,272	22	15,737	10,436	1,025	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$66,654		\$16,162	\$23,272	\$22	\$15,737	\$10,436	\$1,025	O.K.
44										

City of Beresford

***** FCC PART 69 *****									
InterLATA Investment 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	Land and Support Assets	R25	\$2,066	\$16,176	\$0	\$2,403	\$0	\$0	O.K.
14									
15	Central Office Equipment	R70	\$6,687	\$52,372	\$0	\$1,932	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	R117	104,285	0	0	5,848	0	0	O.K.
18									
19	Total COE, IOT, C&WF		\$110,972	\$52,372	\$0	\$7,781	\$0	\$0	O.K.
20									
21	Total Tangible Assets	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23	Total Tele. Plt. ex Intang.		\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	O.K.
24	Total Intangible Assets	R144	0	0	0	0	0	0	O.K.
25									
26	Total Plant In Service		\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	O.K.
27	Total Plt. Held Future Use	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	R169	0	0	0	0	0	0	O.K.
31									
32	TOTAL TELEPHONE PLANT		\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	O.K.
33									
34	less:								
35	Accum. Depr., Plt. in Serv.	S23	65,128	35,376	0	4,809	0	0	O.K.
36	Accum. Depr. PHFU	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	S47	0	0	0	0	0	0	O.K.
41									
42	plus:								
43	Other Assets	Direct	0	0	0	0	0	0	O.K.
44									
45	NET TELEPHONE PLANT		\$47,910	\$33,172	\$0	\$5,375	\$0	\$0	O.K.
46	plus:								
47	Class B RTB Stock	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	R173	693	420	0	62	0	0	O.K.
49	Cash Working Capital	R175	1,213	735	0	109	0	0	O.K.
50	Equal Access Investment	R177	0	0	0	0	0	0	O.K.
51									
52	NET INVESTMENT		\$49,815	\$34,328	\$0	\$5,547	\$0	\$0	O.K.
53									

City of Beresford

***** 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	\$816	T28	\$82	\$639	\$0	\$95	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$816		\$82	\$639	\$0	\$95	\$0	\$0	O.K.
19										
20	Support Assets, Message	19,829	T28	\$1,984	\$15,537	\$0	\$2,308	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$19,829		\$1,984	\$15,537	\$0	\$2,308	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$20,645		\$2,066	\$16,176	\$0	\$2,403	\$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	\$52,372	(E)	\$0	\$52,372	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$52,372		\$0	\$52,372	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$52,372		\$0	\$52,372	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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	6,687	(D)	6,687	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	1,932	(G)	0	0	0	1,932	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	\$8,620		\$6,687	\$0	\$0	\$1,932	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$60,991		\$6,687	\$52,372	\$0	\$1,932	\$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	104,285	(D)	104,285	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	\$104,285		\$104,285	\$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	\$5,848	(G)	\$0	\$0	\$0	\$5,848	\$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	\$5,848		\$0	\$0	\$0	\$5,848	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****							
Part 36 InterLATA Investment Detail							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
InterLATA Investment Detail	Total InterLATA	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection
							Other
		(I)					(J)
H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0
H/R C&WF, WATS	0	(I)	0	0	0	0	0
H/R C&WF, Assigned	0	Direct	0	0	0	0	0
Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0
Total Cable and Wire Facil.	\$110,134		\$104,285	\$0	\$0	\$5,848	\$0
TANGIBLE ASSETS:							
Land and Support Leases	\$0	128	\$0	\$0	\$0	\$0	\$0
COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0
COE Tandem Switching Leases	0	34	0	0	0	0	0
COE Local Switching Leases	0	39	0	0	0	0	0
COE Transmission Leases	0	68	0	0	0	0	0
Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0
IoT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0
C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0
Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0
Leasehold Impr., Alloc.	\$0	137	\$0	\$0	\$0	\$0	\$0
Leasehold Impr., Direct	0	Direct	0	0	0	0	0
Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0
Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0
TOTAL INTANGIBLE ASSETS	\$0	137	\$0	\$0	\$0	\$0	\$0
PROPERTY HELD FOR FUTURE US	\$0	146	\$0	\$0	\$0	\$0	\$0
H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0
H/R C&WF, WATS	0	(I)	0	0	0	0	0
H/R C&WF, Assigned	0	Direct	0	0	0	0	0
Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0
Total Cable and Wire Facil.	\$110,134		\$104,285	\$0	\$0	\$5,848	\$0
TANGIBLE ASSETS:							
Land and Support Leases	\$0	128	\$0	\$0	\$0	\$0	\$0
COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0
COE Tandem Switching Leases	0	34	0	0	0	0	0
COE Local Switching Leases	0	39	0	0	0	0	0
COE Transmission Leases	0	68	0	0	0	0	0
Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0
IoT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0
C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0
Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0
Leasehold Impr., Alloc.	\$0	137	\$0	\$0	\$0	\$0	\$0
Leasehold Impr., Direct	0	Direct	0	0	0	0	0
Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0
Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0
TOTAL INTANGIBLE ASSETS	\$0	137	\$0	\$0	\$0	\$0	\$0
PROPERTY HELD FOR FUTURE US	\$0	146	\$0	\$0	\$0	\$0	\$0

City of Beresford

***** 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	\$1,176	T37	\$693	\$420	\$0	\$62	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$2,057	T37	\$1,213	\$735	\$0	\$109	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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	\$7,541	T28	\$754	\$5,908	\$0	\$878	\$0	\$0	O.K.
16	COE Switching	29,468	R44	0	29,468	0	0	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	1,776	R68	1,378	0	0	398	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	66,529	R117	62,996	0	0	3,533	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$105,313		\$65,128	\$35,376	\$0	\$4,809	\$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.	\$105,313		\$65,128	\$35,376	\$0	\$4,809	\$0	\$0	O.K.
35										
36										
37	ACCUM. DEF. 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.

City of Beresford

***** 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	\$60,991	R70	\$6,687	\$52,372	\$0	\$1,932	-\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	110,134	R117	104,285	0	0	5,848	0	0	O.K.
16										
17	Total	\$171,125		\$110,972	\$52,372	\$0	\$7,781	\$0	\$0	O.K.
18	Factor	1.000000		0.648488	0.306045	0.000000	0.045468	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$60,153	17	\$0	\$52,372	\$0	\$7,781	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.870652	0.000000	0.129348	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$60,991	R70	\$6,687	\$52,372	\$0	\$1,932	\$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	5,848	R117-83	0	0	0	5,848	0	0	O.K.
26										
27	Total	\$66,840		\$6,687	\$52,372	\$0	\$7,781	\$0	\$0	O.K.
28	Factor	1.000000		0.100050	0.783543	0.000000	0.116407	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$20,645	R25	\$2,066	\$16,176	\$0	\$2,403	\$0	\$0	O.K.
31	Central Office Equipment	60,991	13	6,687	52,372	0	1,932	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	110,134	15	104,285	0	0	5,848	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$191,770		\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	O.K.
37	Factor	1.000000		0.589446	0.357450	0.000000	0.053105	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$191,770	36	\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	O.K.
40	Factor	1.000000		0.589446	0.357450	0.000000	0.053105	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	\$191,770	Q26	\$113,038	\$68,548	\$0	\$10,184	\$0	\$0	O.K.
46	Factor	1.000000		0.589446	0.357450	0.000000	0.053105	0.000000	0.000000	O.K.

City of Beresford

***** 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	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$32,106	U171	\$5,018	\$10,271	\$14	\$9,451	\$6,694	\$658	O.K.
64	Factor	1.000000		0.156308	0.319922	0.000442	0.294380	0.208490	0.020483	(0)
65										
66	Net Investment	89,690	P13	49,815	34,328	0	5,547	0	0	O.K.
67	Factor	1.000000		0.555419	0.382737	0.000000	0.061844	0.000000	0.000000	O.K.

City of Beresford

***** 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.	\$4,945	T30	\$495	\$3,875	\$0	\$576	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$4,945		\$495	\$3,875	\$0	\$576	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$3,928	T31	\$431	\$3,373	\$0	\$124	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$3,928		\$431	\$3,373	\$0	\$124	\$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.	\$3,162	T33	\$2,994	\$0	\$0	\$168	\$0	\$0	O.K.
37	Cable & Wire, Direct	8,134	Direct	0	0	0	8,134	0	0	O.K.
38										
39	Total C&WF Exp.	\$11,296		\$2,994	\$0	\$0	\$8,302	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$20,169		\$3,919	\$7,248	\$0	\$9,002	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$15,224		\$3,425	\$3,373	\$0	\$8,426	\$0	\$0	O.K.

City of Beresford

***** 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.	\$84	T18	\$55	\$26	\$0	\$4	\$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.	\$84		\$55	\$26	\$0	\$4	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$1,254	T18	\$813	\$384	\$0	\$57	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$1,254		\$813	\$384	\$0	\$57	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$1,218	R23	\$122	\$954	\$0	\$142	\$0	\$0	O.K.
72	Depr., COE Switching	2,871	R44	0	2,871	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	689	R68	535	0	0	155	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	2,851	R117	2,700	0	0	151	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$7,630		\$3,356	\$3,826	\$0	\$448	\$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.	\$7,630		\$3,356	\$3,826	\$0	\$448	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$8,968		\$4,224	\$4,235	\$0	\$509	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36	Common		Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		InterLATA	Line	Switching		Transport	Collection			
(A)	(B)	Apportion	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$392	T37	\$231	\$140	\$0	\$21	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$392		\$231	\$140	\$0	\$21	\$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	14	(F)	0	0	14	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$14		\$0	\$0	\$14	\$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	658	(H)	0	0	0	0	0	658	O.K.
125	Bus. Ofc., EU Message	2,468	(H)	0	0	0	0	2,468	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 & 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	\$3,126		\$0	\$0	\$0	\$0	\$2,468	\$658	O.K.
134										
135	Cust. Serv., Msg. Process	\$2,769	(H)	0	0	0	0	2,769	0	O.K.
136	Cust. Serv., Other B&C	1,457	(H)	0	0	0	0	1,457	0	O.K.
137	Cust. Serv., CABS	2,841	T21	0	2,474	0	368	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	\$7,067		\$0	\$2,474	\$0	\$368	\$4,226	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$10,207		\$0	\$2,474	\$14	\$368	\$6,694	\$658	O.K.

City of Beresford

***** 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	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$10,599		\$231	\$2,614	\$14	\$388	\$6,694	\$658	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$20,169	41	\$3,919	\$7,248	\$0	\$9,002	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	1,338	62 + 67 +69	868	410	0	61	0	0	O.K.
169	Total Customer Operations	10,599	163	231	2,614	14	388	6,694	658	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$32,106		\$5,018	\$10,271	\$14	\$9,451	\$6,694	\$658	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$1,119	T64	\$175	\$358	\$0	\$329	\$233	\$23	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$1,119		\$175	\$358	\$0	\$329	\$233	\$23	O.K.
179										
180	Admin. & General, Allocable	\$16,830	T64	\$2,631	\$5,384	\$7	\$4,955	\$3,509	\$345	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$16,830		\$2,631	\$5,384	\$7	\$4,955	\$3,509	\$345	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$17,949		\$2,806	\$5,742	\$8	\$5,284	\$3,742	\$368	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$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	\$57,685		\$11,180	\$19,839	\$22	\$15,183	\$10,436	\$1,025	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME City of Beresford
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 25-Jun-02 01:24:24 PM

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	289,435	---	---	---	---	---	---	---
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., 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	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	893,765	---	---	---	---	---	---	---
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 4.13 Exch. Ln. Msg., PL & WATS	86,862	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	35,429	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	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	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
ENDING DECEMBER 31, 2001

		Intrastate							
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
70	CAT 2 CP Equipment	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	1,354,558	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	19,987	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	107,240	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---
84	Direct Support Leases	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
90	IOT Leases	0	---	0	0	0	0	0	0
91	C&WF Leases	0	---	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	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101	Materials and Supplies	15,824	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
ENDING DECEMBER 31, 2001

		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	--	--	--	--	--	--	--	0
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	0	--	--	--	--	--	--	--	0
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0
127										
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	110,068	--	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	502,888	--	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	25,194	--	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	895,111	--	--	--	--	--	--	--	--
135	Acc. Depr. Other Plant	0	--	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	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	0
146										
147	OPERATING EXPENSES AND TAXES:									
148	Network Support, Alloc.	0	--	--	--	--	--	--	--	--
149	Network Support, Direct	0	--	0	0	0	0	0	0	0
150	General Support, Alloc.	72,182	--	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	0	0	0	0	0	0
152	Central Office Eq., Alloc.	65,436	--	--	--	--	--	--	--	--
153	Central Office Eq., Direct	0	--	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	0
158	Cable & Wire, Alloc.	42,542	--	--	--	--	--	--	--	--
159	Cable & Wire, Direct	55,332	--	29,819	8,134	17,379	0	0	0	25,513

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Intrastate				Private Line			TOTAL INTRASTATE
		(A)	(B)	Message Telephone Service		Private Line		(I)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
		Source/ Allocator	Interstate and Other (D)						
176									
177	1,233								
178	0		0				0	0	
179	18,300								
180	0		0				0	0	
181	0		0				0	0	
182	17,780								
183	49,000								
184	0								
185	9,780								
186	0								
187	38,361								
188	0								
189	0		0				0	0	
190	0		0				0	0	
191	5,853								
192	0		0				0	0	
193	490								
194	0		0				0	0	
195	0		0				0	0	
196	303								
197	0								
198	0								
199	36,867								
200	9,824								
201	0								
202	0								
203	0								
204	0								
205	0		0				0	0	
206	6,658								
207	13,712								
208	17,823								
209	0								
210	0		0				0	0	
211	0		0				0	0	
212	11,286								
213	0		0				0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

	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)	
230 Admin. & General, Allocable	169,782	---	---	---	---	---	---	---
231 Admin. & General, Direct	20,600	---	---	---	20,600	---	---	20,600
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233 Non-income Taxes, Direct	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	---	0	---	0	---	---	0
242 Other Return Adjustments	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
249 Uncollectibles	0	---	0	---	0	---	---	0
250 Other Revenue Adjustments	0	---	0	---	0	---	---	0
251 Other Revenue Taxes	0	---	0	---	0	---	---	0
252								

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

				Interstate		Intrastate			
		TOTAL	Source/	Other	Private Line		Private Line		TOTAL
***** FCC PART 36 *****		COMPANY	Allocator		InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271	Working Loops	1,524	---	14	38	0	0	0	0
272	Equivalent Interexchange Cct. Miles	496	---	0	312	0	0	0	0
273	Interexchange Circuit Terminations	248	---	0	156	0	0	0	0

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 27, 2002 through July 3, 2002

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 report. Phone:
605-773-3705 Fax: 605-773-3809

CONSUMER COMPLAINTS

CE02-002 In the Matter of the Complaint filed by Tanya Stahl, Huron, South Dakota, against NorthWestern Public Service Company Regarding Denied Service.

Complainant states that after moving into her residence, she requested service to be placed in her name. She was told by NorthWestern that it refuses to provide service to her because the former occupant had an outstanding balance with NorthWestern. Complainant states that she was told by NorthWestern that it had a voice recorded conversation where Complainant stated her roommate Chris was moving out so she needed service in her name. Complainant denies making this statement. Complaint requests that NorthWestern be required to connect her service, pay for any damages which were caused by the lack of service, and also to provide a copy of the voice recorded conversation.

Staff Analyst: Mary Healy
Staff Attorney: Kelly Frazier
Date Docketed: 07/03/02
Intervention Deadline: N/A

CT02-024 In the Matter of the Complaint filed by Dennis Sever, Administrator, on behalf of Bethany Lutheran Home, Sioux Falls, South Dakota, against McLeodUSA Telecommunications Services, Inc. Regarding Contract and Billing Dispute.

Complainant's representative states that in 2001, that it updated the facility to have high speed internet DSL service. McLeodUSA could not offer this service to the facility, so the Complainant changed its provider to Ionex. By switching to Ionex, the Complainant was also able to receive lower long distance rates than what it received from McLeodUSA. Complainant's representative states that it was told it should be released from the McLeodUSA contract under stipulation #6 "Most Favored Customer" in its contract with McLeodUSA. The Ionex representative then told the Complainant to write a letter of termination to McLeodUSA. Complainant was then double billed from McLeodUSA and Ionex for long distance calls and also assessed a termination fee from McLeodUSA. Complainant has since received notification from McLeodUSA that it has a credit balance and still owes a termination fee. Complainant's representative requests that McLeodUSA release it from any termination fees and pay Complaint \$2,511.42 for the double billings.

Staff Analyst: Mary Healy

Staff Attorney: Kelly Frazier
Date Docketed: 06/27/02
Intervention Deadline: N/A

TELECOMMUNICATIONS

TC02-077 In the Matter of the Establishment of Switched Access Revenue Requirement for Union Telephone Company.

On June 27, 2002, Union Telephone Cooperative, Hartford, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/27/02
Intervention Deadline: 07/19/02

TC02-078 In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company.

On June 27, 2002, the Bridgewater-Canistota Telephone Company filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 06/27/02
Intervention Deadline: 07/19/02

TC02-079 In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company.

On June 27, 2002, Kennebec Telephone Company, Kennebec, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Docketed: 06/27/02
Intervention Deadline: 07/19/02

TC02-080 In the Matter of the Establishment of Switched Access Revenue

Requirement for Beresford Municipal Telephone Company.

On June 27, 2002, Beresford Municipal Telephone Company, Beresford, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/27/02
Intervention Deadline: 07/19/02

TC02-081 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and New Edge Network, Inc. d/b/a New Edge Networks.

On June 27, 2002, the Commission received for approval a Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation (Qwest) and New Edge Network, Inc. d/b/a New Edge Networks. According to the parties, the Amendment is made in order to add to the Agreement the terms, conditions and rates for Private Line to Unbundled Loop Conversions, as set forth in Exhibit A to the Amendment. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 17, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 06/27/02
Initial Comments Due: 07/17/02

TC02-082 In the Matter of the Filing by 1-800-RECONEX, Inc. for Approval of its Switched Access Tariff and Rates.

On May 31, 2002, 1-800-RECONEX, (Reconex) Inc. filed an Access Tariff with the Commission. Although Reconex is not yet providing service in the state of South Dakota, they currently provide service in other states via total service resale (TSR.) Reconex now intends to provide service through TSR and unbundled network element platform (UNE-P.)

Staff Analyst: Michele Farris
Staff Attorney: Kelly Frazier
Date Docketed: 06/28/02
Intervention Deadline: 07/19/02

TC02-083 In the Matter of the Filing for Approval of an Adoption Agreement between Qwest Corporation and VP Telecom, Inc.

On July 1, 2002, the Commission received for approval a Filing of Wireline Adoption Interconnection Agreement and ISP Amendment to Agreement between VP Telecom (Telecom) and Qwest Corporation (Qwest). According to the parties, Telecom chooses to adopt, in its entirety, the terms and conditions of the Interconnection Agreement and any associated amendments, if applicable, between Sprint Communications Company and Qwest f/k/a US West Communications, Inc. which was approved by the Commission on November 13, 2001, in Docket No. TC01-151. The filing also includes an ISP Bound Traffic Amendment to the Interconnection Agreement between Telecom and Qwest to change the definitions of "Bill and Keep," "Information Service" and "Information Service Access." Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 22, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 07/01/02
Initial Comments Due: 07/22/02

TC02-084 In the Matter of the Petition of Black Hills FiberCom, L.L.C. for a Declaratory Ruling Regarding ARSD 20:10:32:11 and Alternative Petition for Approval of an Amendment to Black Hills FiberCom, L.L.C.'s Local Calling Area Pursuant to ARSD 20:10:32:11.

Black Hills FiberCom, L.L.C. (FiberCom) has filed a Petition for Declaratory Ruling Regarding Application of ARSD § 20:10:32:11 and Alternative Petition for Approval of an Amendment to Black Hills FiberCom, L.L.C.'s Local Calling Exchange Area Pursuant to ARSD § 20:10:32:11. In its Petition for Declaratory Ruling, FiberCom requests that the Commission find that FiberCom does not need to obtain Commission approval prior to FiberCom charging its customers for utilizing non-network ISP services through Rapid City telephone numbers attached to PRIs purchased from Qwest. If the Commission determines that FiberCom must obtain approval, then FiberCom requests that the Commission approve the proposed amendment to FiberCom's local calling plan.

Staff Attorney: Rolayne Ailts Wiest
Date Docketed: 07/01/02
Intervention Deadline: 07/11/02

TC02-085 In the Matter of the Establishment of Switched Access Rates for Qwest Corporation.

On July 1, 2002, Qwest Corporation filed a switched access cost study "in accordance with ARSD 20:10:27:07....Qwest Corporation is not asking for the Commission to change the switched access rate schedules at this time."

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02

Intervention Deadline: 07/19/02

TC02-086 In the Matter of the Establishment of Switched Access Rates for Fort Randall Telephone Company and Mt. Rushmore Telephone Company.

On July 1, 2002, the Fort Randall Telephone Company and Mount Rushmore Telephone Company filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-087 In the Matter of the Establishment of Switched Access Rates for DTG Community Telephone.

On July 1, 2002, Dakota Community Telephone, Irene, South Dakota, filed a switched access cost study pursuant to the rules established by the Commission.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-088 In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc.

On July 1, 2002, Roberts County Telephone Cooperative Association and RC Communications, Inc., New Effington, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-089 In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc.

On July 1, 2002, Tri-County Telecom, Inc., Emery, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue

requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-090 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.

On July 1, 2002, the Local Exchange Carriers Association (LECA) filed revised switched access tariff pages. The purpose of these revisions is to implement changes in rates as necessitated by revisions in member companies' revenue requirements and access minutes of use.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-091 In the Matter of the Establishment of Switched Access Rates for South Dakota Network, LLC.

On July 1, 2002, South Dakota Network, LLC (SDN) filed a switched access separations study, pursuant to the rules of the Commission. Revised pages to the SDN Tariff were filed to implement the change in revenue requirement.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

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You may subscribe or unsubscribe to the PUC mailing lists at <http://www.state.sd.us/puc>**

KENNETH E. BARKER**

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS**

JOHN W. BURKE***

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

4200 BEACH DRIVE
P.O. BOX 9335
RAPID CITY, SD 57709-9335
605.343.6400 • FAX: 605.343.4841

117 5TH AVENUE
P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.892.2743 • FAX: 605.892.4273

REPLY TO: BELLE FOURCHE OFFICE

July 12, 2002

RECEIVED

JUL 15 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: S&S Communications v. Union Telephone Company TC02-077
S&S Communications v. Bridgewater-Canistota Independent
Telephone Company TC02-078
S&S Communications v. Kennebec Telephone Company TC02-079
S&S Communications v. Beresford Municipal Telephone Company TC02-080
S&S Communications v. Fort Randall Telephone Company and Mt. Rushmore
Telephone Company TC02-086
S&S Communications v. Roberts County Telephone Cooperative Association and
RC Communications, Inc. TC02-088
S&S Communications v. Tri-County Telcom, Inc. TC02-089
S&S Communications v. Local Exchange Carriers Association TC02-090
S&S Communications v. South Dakota Network, L.L.C. TC02-091

Dear Debra:

Enclosed please find the original and ten copies of each of the following listed documents for filing in the above-referenced matters:

1. In the Matter of the Establishment of Switched Access Rates for the Union Telephone Company - S&S Communications' Petition to Intervene;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company - S&S Communications' Petition to Intervene;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company - S&S Communications' Petition to Intervene;
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Beresford Municipal Telephone Company - S&S Communications' Petition to Intervene;

5. In the Matter of the Establishment of Switched Access Revenue Requirement for Fort Randall Telephone Company and Mt. Rushmore Telephone Company - S&S Communications' Petition to Intervene;
6. In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc. - S&S Communications' Petition to Intervene;
7. In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc. - S&S Communications' Petition to Intervene;
8. In the Matter of the Establishment of Switched Access Rates for Local Exchange Carriers Association - S&S Communications' Petition to Intervene; and,
9. In the Matter of the Establishment of Switched Access Rates for South Dakota Network, L.L.C. - S&S Communications' Petition to Intervene.

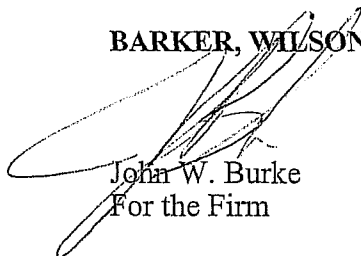
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKEr, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb

Enclosures

cc: S&S Communications
Don Lee
Wendel Aanerud
Rick Freeman
Richard Freemark
Rod Bowar
Wayne Akland
John Coleman
Bruce Hanson
Pamela Harrington
Jim Ekstrand
Craig Osvog
Bryan Roth

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

RECEIVED

JUL 15 2012

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

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)
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)
)
)
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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION
TC02-080

**S&S COMMUNICATIONS'
PETITION TO INTERVENE**

COMES NOW S&S Communications, by and through its attorney, John W. Burke, and, in accordance with A.R.S.D. 20:10:01:15.02, hereby moves the Commission for leave to intervene in the above-captioned matter. This Petition is based upon the following.

1. S&S Communications is a switch-based interexchange carrier located in Aberdeen, South Dakota. S&S Communications provides both intra and interstate message telecommunications services to its subscribers.
2. To provide intrastate message telecommunications services to its subscribers, S&S Communications requires the following switched access services from the Rural Local Exchange Carriers in South Dakota (“RLECs”): (1) Carrier Common Line Access Service (originating and terminating); (2) Local Switching (originating and terminating); and (3) Local Transport (originating and terminating). The RLECs necessarily includes Beresford Municipal Telephone Company.
3. Because S&S Communications purchases switched access services from Beresford Municipal Telephone Company any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications’ operating expenses.
4. Tariff filings, including charges for switched access services, always raise important and complex issues which should not be resolved without a careful and thorough

investigation. For example, there may be certain costs included that are ineligible because they have already been recovered, or are being recovered through other mechanisms.

5. In addition to the fact that the Commission's decision will directly and immediately affect the pecuniary interests of S&S Communications, the Commission's decision will directly and immediately affect the customers of switched access services in general.

WHEREFORE, S&S Communications respectfully requests leave to intervene in the above-captioned matter.

Dated this 12th day of July, 2002.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications

By: 

John W. Burke
117 5th Avenue
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 12th day of July, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' PETITION TO INTERVENE** to be served upon:

Wendel Aanerud
TELEC Consulting Resources, Inc.
909 North 96th Street, Suite 203
Omaha, NE 68114-2508

Wayne Akland, Manager
Beresford Municipal Telephone Company
101 North 3rd Street
Beresford, SD 57004


John W. Burke

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)	ORDER GRANTING
OF SWITCHED ACCESS REVENUE)	PETITION TO INTERVENE;
REQUIREMENT FOR BERESFORD)	ORDER ASSESSING FILING
MUNICIPAL TELEPHONE COMPANY)	FEE
)	TC02-080

On June 27, 2002, Beresford Municipal Telephone Company (Beresford) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S).

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 23, 2002, at its regularly scheduled meeting, the Commission found that S&S' Petition to Intervene was timely filed and demonstrates good cause to grant intervention. Further, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Beresford a \$1,000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED, that S&S' Petition to Intervene is granted; and it is further

ORDERED, that Beresford shall deposit an initial assessment of \$1,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 7th day of August, 2002.

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>Melvin Kalbo</i></u>
Date: <u>8/7/02</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Robert K. Sahr *by*
ROBERT K. SAHR, Commissioner *dk*

TELEC CONSULTING RESOURCES INC.

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

RECEIVED

AUG - 9 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

August 7, 2002

FAX Received AUG 07 2002

VIA FACSIMILE (605) 773-3809
AND REGULAR U.S. MAIL

Ms. Debra Elofson, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: *In the Matter of the Establishment of Switched Access Revenue Requirement for
Beresford Municipal Telephone Company (the "Company"); TC02-080*

Dear Ms. Elofson:

In connection with the Company's 2001 intrastate switched access cost study filed with the Commission at docket TC02-080, we hereby affirm that said cost study and all work papers and documents submitted to the Commission relating to the cost study are considered by the Company to be proprietary and constitute trade secrets of the Company. Accordingly, we request that all such information, as well as any information that might be submitted to the Commission in response to staff data requests in the above-referenced docket, be treated as confidential by the Commission.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

RECEIVED

AUG 26 2002

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT FOR BERESFORD
MUNICIPAL TELEPHONE COMPANY

Docket No. TC02-080

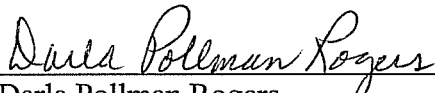
NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE

NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE OF DOCUMENTS

NOTICE IS HEREBY GIVEN that Darla Pollman Rogers, of Meyer & Rogers, P. O. Box 1117, Pierre, South Dakota 57501, hereby appears on behalf of BERESFORD MUNICIPAL TELEPHONE COMPANY in the above-entitled docket for all purposes allowed by the rules.

You are requested to serve copies of any and all documents filed in said docket on the undersigned.

DATED this 26th day of August, 2002.



Darla Pollman Rogers
Meyer & Rogers
P. O. Box 1117
Pierre, South Dakota 57501
Attorney for Beresford

BARKER WILSON REYNOLDS & BURKE
LAWYERS

www.courtroomcounselors.com

4200 BEACH DRIVE
P.O. BOX 9335
RAPID CITY, SD 57709-9335
605.718.8000 • FAX: 605.718.8010

211 ZINNIA STREET
P.O. BOX 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

KENNETH E. BARKER"
MICHAEL A. WILSON'
MICHAEL P. REYNOLDS"
JOHN W. BURKE"
JEFFERY D. COLLINS

REPLY TO: BELLE FOURCHE OFFICE

September 4, 2002

RECEIVED

SEP 06 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: S&S Communciations' Request for Access to Confidential Information

Dear Debra:

Enclosed please find the original and ten copies of each of *S&S Communications'* ***Request for Access to Confidential Information*** regarding the following for filing in the above-referenced matter.

1. In the Matter of the Establishment of Switched Access Revenue Requirement for Baltic Telecom Cooperative - TC02-071;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Beresford Municipal Telephone Company - TC02-080;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company - TC02-078;
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company - TC02-076;
5. In the Matter of the Establishment of Switched Access Revenue Requirement for East Plains Telecom, Inc. - TC02-072;
6. In the Matter of the Establishment of Switched Access Revenue Requirement for Fort Randall Telephone Company and Mt. Rushmore Telephone Company - TC02-086;
7. In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunication Cooperative, Inc. - TC02-053;
8. In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company - TC02-079;
9. In the Matter of the Establishment of Switched Access Revenue Requirement for Local Exchange Carriers Association - TC02-090;
10. In the Matter of the Establishment of Switched Access Revenue Requirement for McCook Cooperative Telephone Company - TC02-068;
11. In the Matter of the Establishment of Switched Access Revenue Requirement for Midstate Communications, Inc. - TC02-067;

12. In the Matter of the Establishment of Switched Access Revenue Requirement for Sanborn Telephone Cooperative and SANCOM, Inc. - TC02-073;
13. In the Matter of the Establishment of Switched Access Revenue Requirement for Sioux Valley Telephone Company - TC02-058;
14. In the Matter of the Establishment of Switched Access Revenue Requirement for South Dakota Network, L.L.C. - TC02-091;
15. In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Properties, Inc. - TC02-065;
16. In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Telecom Cooperative, Inc. - TC02-066;
17. In the Matter of the Establishment of Switched Access Revenue Requirement for Sully Buttes Telephone Cooperative, Inc. - TC02-064;
18. In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc. - TC02-089;
19. In the Matter of the Establishment of Switched Access Revenue Requirement for Union Telephone Company - TC02-077;
20. In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association - TC02-074;
21. In the Matter of the Establishment of Switched Access Revenue Requirement for Vivian Telephone Company - TC02-054;
22. In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company - TC02-052.

By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

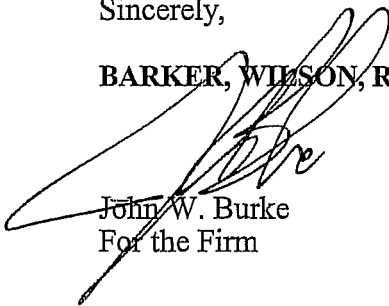
By this letter, I would also request that I be advised that if any of the above entities did not request confidential treatment of their submissions as required by A.R.S.D. 20:10:01:41.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.



John W. Burke
For the Firm

JWB/bb

Enclosures

cc: S&S Communications
Darla Pollman Rogers
Michael Bradley (Fort Randall documents only)
Richard Helsper (Brookings documents only)

RECEIVED

SEP 06 2002

*BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA*

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

)
) TC02-080

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

)
) **S&S COMMUNICATIONS’
REQUEST FOR ACCESS
TO CONFIDENTIAL
INFORMATION**
)
)

COMES NOW S&S Communications, by and through its attorney, John W. Burke, and,
in accordance with A.R.S.D. 20:10:01:43, hereby requests access to confidential information.

This request is based upon the following.

1. The South Dakota Public Utilities Commission granted S&S Communications’
request to intervene in the above-captioned matter.

2. On July 26, 2002, S&S Communications served Intervenor’s Discovery Requests,
which included requests for the following:

REQUEST NO. 1: Please provide copies, as well as an electronic version of, any
and all documents that you submitted and/or provided to the South Dakota Public
Utilities Commission in connection with this matter, including, but not limited to,
any switched access cost study(ies).

REQUEST NO. 2: Please provide copies, as well as an electronic version of, any
and all documents that support and/or provide foundation for, any switched access
cost study that you submitted and/or provided to the South Dakota Public Utilities
Commission in connection with this matter.

REQUEST NO. 3: Please provide copies, as well as an electronic version of, any
and all documents that you submitted and/or provided to the South Dakota Public
Utilities Commission in response to any and all data requests issued by the South
Dakota Public Utilities Commission subsequent to the commencement of this
matter.

3. Thirty-one days after the above-referenced Requests had been served, Beresford
Municipal Company responded to the above Requests as follows:

(Response to REQUEST NO. 1):

Beresford objects to this Request. Reasons for Objection: Beresford objects to providing the requested information to Intervenor at this time because said information has been submitted to the Commission as proprietary in nature and constituting trade secrets of the company, pursuant to the Commission's confidentiality rules. Accordingly, said information is not subject to discovery outside of the procedures set forth in said rules.

(Response to REQUEST NO. 2):

Beresford objects to this request. Reasons for Objection: (1) The request is overly broad, vague, and production as requested would be unduly burdensome and work a hardship on Beresford; (2) the information requested goes beyond what is of record in this docket; and (3) some or all of the documents that support the switched access cost study may be proprietary in nature and constitute trade secrets of Beresford, and there is no protective order in place to protect the proprietary nature of these documents. Prior to discovery of such information, the Commission's confidentiality rules would need to be followed.

(Response to REQUEST NO. 3):

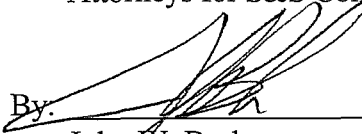
Beresford objects to this request. Reasons for Objection: Beresford objects to providing the requested information to Intervenor at this time because said information has been submitted to the Commission as proprietary in nature and constituting trade secrets of the company, pursuant to the Commission's confidentiality rules. Accordingly, said information is not subject to discovery outside of the procedures set forth in said rules.

4. Any increase of the rates charged for switched access services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses. However, without access to the above-described documents, S&S Communications cannot meaningfully participate in this important proceeding.

WHEREFORE, S&S Communications respectfully requests access to the above-described documents which are claimed to be confidential information.

Dated this 4th day of September, 2002.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications

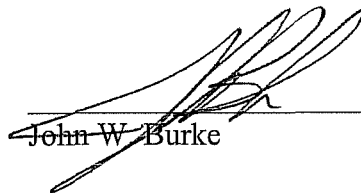
By:  _____

John W. Burke
117 5th Avenue
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 4th day of September, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' REQUEST FOR ACCESS TO CONFIDENTIAL INFORMATION** to be served upon:

Darla Pollman Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

 _____
John W. Burke

TELEC CONSULTING RESOURCES INC

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

RECEIVED

October 22, 2002

OCT 23 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

Ms. Debra Elofson, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

Dear Ms. Elofson:

Please find enclosed five copies of each Companies revised 2001 intrastate switched access cost studies. Companies Included are Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised per agreement with staff regarding frozen interstate factors. A new cost study and the 2001 traffic factors work papers are included.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Wayne Akland – Beresford Municipal
Rod Bowar – Kennebec Telephone Co.
Rick Freemark – Union Telephone Co.
Rick Hilderbrand - STE
Pat Morse – STE

TC02-080

COST STUDY CHECKLIST

COMPANY Beresford Municipal Telephone Company
YEAR 2001

<u>Ck</u>	<u>Tab</u>	<u>Description</u>	<u>Source (Workbook, sheets)</u>
<u>X</u>	1	SDPUC cost study & disk	COS98_OCT._REV.WK4
<u>X</u>	2	SDPUC rate development	Stdy_sup_OCT._REV.xls, Rate Dev
<u> </u>	3	Financial statement from accountant	Accountant
<u> </u>	4	Trial balance from accountant	Kennebec / 01_ADDS.xls
<u> </u>	5	Account adjustment & average spreadsheet	Account adjustments worksheet.xls, Inv, Adj
<u> </u>	6	Capital investment support (average)	Stdy_sup.xls, COE_Avg, OSP_Avg, Mat_Supl
<u> </u>	7	COE adjustments for Common and Power	COMM_POW.WK4
<u> </u>	8	Land and Building adjustment for Non-Reg	L&B_ADJ.xls
<u> </u>	9	Expense adjustment support	DistWage.xls, Exp Summary, Loadings, Wage Dist 01_Time.xls, Dist, MACC Inv, Express Netting
<u>X</u>	10	Minutes of use factors	01_Traf_OCT._REV.wk4, Factors, SLU, SPF, DEM, CM_CMM, CABS, Usage
<u> </u>	11	Loops worksheet	10_Facts.xls, Loops
<u> </u>	12	Circuit terminations and miles	Stdy_sup.xls, Term_Miles
<u> </u>	13	Lease Expense Direct Assignment	Frrpa.xls, Filed Copy
<u> </u>	14	Misc. factor support	Stdy_sup.xls, Factor_Sup, EU_Bill

RECEIVED

OCT 23 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

City of Beresford

***** 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	\$216,075	J13	\$105,976	\$99,917	\$0	\$10,182	\$0	\$0	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	\$21,608		\$10,598	\$9,992	\$0	\$1,018	\$0	\$0	O.K.	
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.	
20											
21	Net Return on Rate Base	\$21,608		\$10,598	\$9,992	\$0	\$1,018	\$0	\$0	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	146,575	J33-35, 40	26,519	62,010	53	36,884	18,517	2,592	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$168,183		\$37,116	\$72,002	\$53	\$37,902	\$18,517	\$2,592	O.K.	
26											
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$100,877	P13	\$49,468	\$46,654	\$0	\$4,755	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.	
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.	
39	Expenses and Other Taxes	62,283	P33-35, 40	10,979	25,269	21	14,595	10,399	1,022	O.K.	
40											
41	Total InterLATA Rev. Req.	\$72,371		\$15,925	\$29,934	\$21	\$15,071	\$10,399	\$1,022	O.K.	
42											
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$240,554		\$53,042	\$101,936	\$73	\$52,973	\$28,916	\$3,614		
	ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467				
	ACCESS RATE PER MINUTE	\$0.071351		\$0.018199	\$0.034976		\$0.018176				

City of Beresford

		Intrastate								
					essage Telephone Service		Private Line		TOTAL	
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(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%	
14	Federal Income Tax Rate	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%	
16										
17										
18	Net Investment	\$1,304,278	C68	\$987,326	\$100,877	\$216,075	\$0	\$0	\$316,952	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	\$130,428		\$98,733	\$10,088	\$21,608	\$0	\$0	\$31,695	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	\$130,428		\$98,733	\$10,088	\$21,608	\$0	\$0	\$31,695	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	\$130,428		\$98,733	\$10,088	\$21,608	\$0	\$0	\$31,695	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	663,144	I196	454,285	62,283	146,575	0	0	208,859	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	\$793,572		\$553,018	\$72,371	\$168,183	\$0	\$0	\$240,554	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	\$793,572		\$553,018	\$72,371	\$168,183	\$0	\$0	\$240,554	O.K.

City of Beresford

			Intrastate						
			Message Telephone Service			Private Line		TOTAL	
***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$301,345	D33	\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	893,765	D68	659,207	74,784	159,774	0	0	234,558	O.K.
17 COE Transmission Equipment	122,291	D85	95,880	8,421	17,990	0	0	26,411	O.K.
18									
19 Total COE	\$1,016,056		\$755,087	\$83,205	\$177,764	\$0	\$0	\$260,969	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	1,481,784	D137	1,138,245	109,532	234,009	0	0	343,540	-1
22									
23 Total COE, IOT, C&WF	\$2,497,840		\$1,893,332	\$192,736	\$411,773	\$0	\$0	\$604,509	-1
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	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1.120642235503
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	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1.120642235503

	Intrastate									
	Message Telephone Service					Private Line				
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	TOTAL INTRASTATE (I)		
56	0	V105	0	0	0	0	0	0	0	O.K.
57	(1,533,261)	E34	(1,161,661)	(118,471)	(253,109)	0	0	(371,581)	0	O.K.
58	0	E47	0	0	0	0	0	0	0	O.K.
59	0	V106	0	0	0	0	0	0	0	O.K.
60										
61	\$1,265,924		\$960,066	\$97,517	\$208,341	\$0	\$0	\$305,858	\$0	O.K.
62										
63	15,824	H31	12,155	1,170	2,499	0	0	3,669	0	O.K.
64	0	H35	0	0	0	0	0	0	0	O.K.
65	22,530	Formula	15,104	2,191	5,235	0	0	7,426	0	O.K.
66	0		0	0	0	0	0	0	0	O.K.
67										
68	\$1,304,278		\$987,326	\$100,877	\$216,075	\$0	\$0	\$316,952	\$0	O.K.
69										

***** FCC PART 36 *****		Plant Investment Detail		TOTAL COMPANY		Source/ Allocator		Interstate and Other		Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)	
LAND AND SUPPORT ASSETS:		TOTAL COMPANY		Source/ Allocator		Interstate and Other		InterLATA		InterLATA		InterLATA		InterLATA	
13		\$11,910	\$9,028	H33	\$9,028	\$919	\$1,963							\$2,882	
14	Land, Allocable														
15	Land, Direct	0	0	V22	0	0	0							0	
16															
17	Total Land	\$11,910	\$9,028			\$919	\$1,963							\$2,882	
18															
19	Motor Vehicles	\$0	\$0	H33	\$0	\$0	\$0							\$0	
20	Aircraft	0	0	H33	0	0	0							0	
21	Special Purpose Vehicles	0	0	H33	0	0	0							0	
22	Garage Work Equipment	0	0	H33	0	0	0							0	
23	Other Work Equipment	0	0	H33	0	0	0							0	
24	Buildings, Allocable	289,435	219,388	H33	219,388	22,333	47,714							70,047	
25	Buildings, Direct	0	0	V29	0	0	0							0	
26	Furniture	0	0	H33	0	0	0							0	
27	Office Equipment	0	0	H33	0	0	0							0	
28	General Purpose Computers	0	0	H33	0	0	0							0	
29	Total Support Assets	\$289,435	\$219,388			\$22,333	\$47,714							\$70,047	
30															
31	Tot. Land and Support Assets	\$301,945	\$228,416			\$23,252	\$49,677							\$72,929	
32															
33															
34															
35															
36	CENTRAL OFFICE EQUIPMENT:														
37															
38	CAT 1 Oper. Sys., TSPS	\$0	\$0	G22	\$0	\$0	\$0							\$0	
39	CAT 1 Oper. Sys., Other TSPS	0	0	G21	0	0	0							0	
40	CAT 1 Oper. Sys., Aux. Pos.	0	0	G23	0	0	0							0	
41	CAT 1 Oper. Sys., Other	0	0	V36	0	0	0							0	
42															
43	Total CAT 1	\$0	\$0			\$0	\$0							\$0	
44															
45															
46	CAT 2 Tandem Sw, Allocable	\$0	\$0	G26	\$0	\$0	\$0							\$0	
47	CAT 2 Tandem Sw, Direct	0	0	V38	0	0	0							0	
48															
49	Total CAT 2	\$0	\$0			\$0	\$0							\$0	

	(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)		
63	CAT 3 Local Sw. Allocable	\$893,765	G15	\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	O.K.
67										
68	Total COE Sw. CAT 2&3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	O.K.
69										
70										
71										
72	COE TRANSMISSION:									
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	83,898	G13	62,924	6,687	14,287	0	0	20,975	O.K.
76	CAT 4.13 PL, WATS, Local	2,964	F18	2,964	0	0	0	0	0	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	13,143	G18	7,707	1,733	3,703	0	0	5,436	O.K.
79	CAT 4.23 PL, WATS	22,286	F24	22,286	0	0	0	0	0	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	\$122,291		\$95,880	\$8,421	\$17,990	\$0	\$0	\$26,411	O.K.
86										
87										
88	INFORMATION ORIGINATION/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										

City of Beresford

***** 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)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	12,443	F31	\$12,443	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
114 CAT 1.2 InterLATA PL/WATS	33,775	F31	33,775	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	1,308,339	G13	981,255	104,285	222,800	0	0	327,085	0	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	0	O.K.
117										
118 Total CAT 1 C&WF	\$1,354,557		\$1,027,473	\$104,285	\$222,800	\$0	\$0	\$327,085		-1
119										
120 CAT 2 C&WF	\$19,987	G28	\$19,987	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	0	O.K.
122										
123 Total CAT 2 C&WF	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125 CAT 3 Joint Message	39,783	G17	23,327	5,247	11,209	0	0	\$16,456	0	O.K.
126 CAT 3 PL/WATS etc.	67,457	F36	67,457	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	0	O.K.
128										
129 Total CAT 3 C&WF	\$107,240		\$90,784	\$5,247	\$11,209	\$0	\$0	\$16,456	0	O.K.
130										
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	0	O.K.
134										
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136										
137 TOTAL C&WF	\$1,481,784		\$1,138,245	\$109,532	\$234,009	\$0	\$0	\$343,540		-1
138										
139										
140 CAPITAL LEASES:										
141										
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	0	O.K.
144										
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

		Intrastate								
					Message Telephone Service		Private Line		TOTAL	
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
160										
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	0	O.K.
166										
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	TOTAL CAPITAL LEASES	\$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	O.K.
179	COE Switching	0	H18	0	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	O.K.
185										
186	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189	TPIS, EXCL. ACCT. No. 2690	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1.120642235503

City of Beresford

	(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)	
***** FCC PART 36 *****									
Plant Investment Detail									
204									
205									
206		\$0	H36	\$0	\$0	\$0	\$0	\$0	O.K.
207		0	V100	0	0	0	0	0	O.K.
208									
209		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
210									
211									
212									
213									
214		\$0	---	\$0	\$0	\$0	\$0	\$0	O.K.
215		0	---	0	0	0	0	0	O.K.
216		0	H35	0	0	0	0	0	O.K.
217		0	V124	0	0	0	0	0	O.K.
218		0	H35	0	0	0	0	0	O.K.
219		0	V126	0	0	0	0	0	O.K.
220		0	H35	0	0	0	0	0	O.K.
221		0	V104	0	0	0	0	0	O.K.
222									
223		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
OTHER TELEPHONE PLANT:									
214									
215									
216									
217									
218									
219									
220									
221									
222									
223									

City of Beresford

***** FCC PART 36 ***** Reserves and Deferrals (A)	Intrastate								TOTAL INTRASTATE (I)	
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(E)	(F)	(G)	(H)			
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$110,068	H13	\$83,430	\$8,493	\$18,145	\$0	\$0	\$26,638	O.K.	
16 COE Switching	502,888	H19	370,911	42,078	89,899	0	0	131,977	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	25,194	H20	19,753	1,735	3,706	0	0	5,441	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	895,111	H31	687,587	66,166	141,359	0	0	207,525	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$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.	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	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.	

	(A)	(B)	(C)	Private Line						Other (I)		
				Interstate		Intrastate		Extended Area Service (H)	Other (I)			
				InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)					
13	TRANS. CCT EQUIPMENT:											
14	Working Loops	1,524	1,472	0	0	0	0	0	0	0	14	O.K.
15	Avg. Cost per Loop	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	
16	CAT 4.13 Exch Ln. Invest.	\$86,862	\$83,898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$798	
17												
18	Circuit Terminations	248	92	0	0	0	0	0	0	0	0	O.K.
19	Avg. Cost per Termination	142.86	142.86	142.86	142.86	142.86	142.86	142.86	142.86	142.86	142.86	
20	CAT 4.23 Other IX	\$35,429	\$13,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21												
22	C&WF INVESTMENT:											
23	Working Loops	1,524	1,472	0	0	0	0	0	0	0	14	
24	Loops Factor	1,000,000	0.965879	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.009186	O.K.
25	CAT 1 Exchange C&WF	\$1,354,558	\$1,308,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,443	
26												
27	Equivalent IX Circuit Miles	496	184	0	0	0	0	0	0	0	0	O.K.
28	IX Cct. Miles Factor	1,000,000	0.370968	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
29	CAT 3 Interexch. C&WF	\$107,240	\$39,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30												
31												
32												
33												
34												
35												
36												

City of Beresford

		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	InterLATA	IntraLATA	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.079708	0.170292	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.586361	0.131881	0.281758	0.000000	0.000000	0.413639	O.K.
18	Conversation Minutes	1.000000	CM	0.586361	0.131881	0.281758	0.000000	0.000000	0.413639	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.861839	0.044050	0.094111	0.000000	0.000000	0.138161	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	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	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	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	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	0.336337	0.415826	0.247837	0.000000	0.000000	0.663663	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.106277	0.227056	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.159414	0.340586	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.

City of Beresford

		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)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
14	Land and Support Assets	1.000000	D33	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
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	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
19	COE Total Switching	1.000000	D68	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
20	COE Transmission	1.000000	D85	0.784031	0.068858	0.147111	0.000000	0.000000	0.215969	O.K.
21	Total COE	1.000000	C19	0.743155	0.081890	0.174955	0.000000	0.000000	0.256845	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	0.758531	0.076988	0.164482	0.000000	0.000000	0.241470	-0.000000738249
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	0.846553	0.048924	0.104523	0.000000	0.000000	0.153447	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	0.768158	0.073919	0.157924	0.000000	0.000000	0.231842	-0.000000674862
32										
33	Total Equipment	1.000000	C23	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
34										
35	TPIS	1.000000	C32	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
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	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.758392	0.077032	0.164576	0.000000	0.000000	0.241609	-0.000000373245
45	Total Net Investment	1.000000	C68	0.756990	0.077343	0.165667	0.000000	0.000000	0.243010	-0.000000373272
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.673625	0.120077	0.206298	0.000000	0.000000	0.326375	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.686657	0.104880	0.208463	0.000000	0.000000	0.313343	-0.000000131934
51										
52	Corporate Operations Expense	1.000000	I185	0.616516	0.094167	0.289317	0.000000	0.000000	0.383484	-0.000000118457

City of Beresford

***** 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.	\$72,182	H14	\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	\$0	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$72,182		\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$65,436	H21	\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	\$0	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$65,436		\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	\$0	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.	\$42,542	H31	\$32,679	\$3,145	\$6,718	\$0	\$0	\$9,863	\$0	O.K.
38 Cable & Wire, Direct	55,332	V159	29,819	8,134	17,379	0	0	25,513	0	O.K.
39										
40 Total C&WF Exp.	\$97,874		\$62,498	\$11,279	\$24,097	\$0	\$0	\$35,376	\$0	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$235,492		\$165,840	\$22,207	\$47,445	\$0	\$0	\$69,652	\$0	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$163,310		\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	\$0	O.K.

	Intrastate										TOTAL INTRASTATE
	Message Telephone Service					Private Line					
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (I)	TOTAL INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(I)		
58 NON-SPECIFIC OPER. EXP.:											
59											
60 Oth. Plt. and Equip., Alloc.	\$1,233	H36	\$935	\$95	\$203	\$0	\$0	\$0	\$0	\$298	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	0	O.K.
62											
63 Total Oth. Plt. & Equip.	\$1,233		\$935	\$95	\$203	\$0	\$0	\$0	\$0	\$298	O.K.
64											
65 Network Operations, Alloc.	\$18,300	H33	\$13,871	\$1,412	\$3,017	\$0	\$0	\$0	\$0	\$4,429	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	0	O.K.
67											
68 Total Network Oper. Exp.	\$18,300		\$13,871	\$1,412	\$3,017	\$0	\$0	\$0	\$0	\$4,429	O.K.
69											
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71											
72 Depr., Support Assets	\$17,780	H13	\$13,477	\$1,372	\$2,931	\$0	\$0	\$0	\$0	\$4,303	O.K.
73 Depr., COE Switching	49,000	H19	36,141	4,100	6,759	0	0	0	0	12,859	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	9,780	H20	7,668	673	1,439	0	0	0	0	2,112	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	38,361	H31	29,467	2,836	6,058	0	0	0	0	8,894	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	0	O.K.
79											
80 Total Depreciation Expense	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$0	\$0	\$28,168	O.K.
81											
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	0	O.K.
86											
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88											
89 Total Depr. and Amort.	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$0	\$0	\$28,168	O.K.
90											
91 TOTAL NON-SPEC. OPER. EXP.	\$134,454		\$101,558	\$10,488	\$22,407	\$0	\$0	\$0	\$0	\$32,866	O.K.

City of Beresford

***** 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)		
105	CUSTOMER OPERATIONS EXPENSE:									
106										
107	Marketing, Allocable	\$5,853	G35	\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109										
110	Total Marketing Expense	\$5,853		\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.
111										
112	Operator Service, Alloc.	\$490	G24	\$490	\$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	\$490		\$490	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118	Alphabetical Directory	303	G19	261	13	29	0	0	42	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120										
121	Total Directory	\$303		\$261	\$13	\$29	\$0	\$0	\$42	O.K.
122										
123	Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	Bus. Ofc., EU MTS & WATS	36,867	G37	29,126	2,468	5,273	0	0	7,741	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	9,824	G38	7,761	658	1,405	0	0	2,063	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	\$46,691		\$36,888	\$3,126	\$6,678	\$0	\$0	\$9,803	O.K.
132										
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	6,658	G43	2,239	2,769	1,650	0	0	4,419	O.K.
135	Cust. Serv., Other B&C	13,712	G44	9,141	1,457	3,113	0	0	4,571	O.K.
136	Cust. Serv., CABS	17,823	G45	8,912	2,841	6,070	0	0	8,912	O.K.
137	Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138										
139	Total Customer Service	\$38,193		\$20,292	\$7,067	\$10,834	\$0	\$0	\$17,901	O.K.
140										
141	Total Bus. Ofc., Cust. Serv.	\$84,884		\$57,180	\$10,193	\$17,511	\$0	\$0	\$27,704	O.K.
142										

City of Beresford

		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	O.K.	
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	O.K.	
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.	
160										
161	TOTAL CUSTOMER OPER. EXP.	\$91,530		\$62,555	\$10,598	\$18,377	\$0	\$0	\$28,975	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$163,310	44	\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	O.K.
167	Total Network Oper. Exp.	18,300	68	13,871	1,412	3,017	0	0	4,429	O.K.
168	Total Customer Operations	91,530	161	62,555	10,598	18,377	0	0	28,975	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$273,140		\$187,554	\$28,647	\$56,940	\$0	\$0	\$85,587	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$11,286	H50	\$7,750	\$1,184	\$2,353	\$0	\$0	\$3,536	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$11,286		\$7,750	\$1,184	\$2,353	\$0	\$0	\$3,536	O.K.
179										
180	Admin. & General, Allocable	\$169,782	H50	\$116,582	\$17,807	\$35,393	\$0	\$0	\$53,200	O.K.
181	Admin. & General, Direct	20,600	V231	0	0	20,600	0	0	20,600	O.K.
182										
183	Total Admin. and Gen.	\$190,382		\$116,582	\$17,807	\$55,993	\$0	\$0	\$73,800	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$201,668		\$124,332	\$18,990	\$58,346	\$0	\$0	\$77,336	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	\$663,144		\$454,285	\$62,283	\$146,575	\$0	\$0	\$208,859	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36						
IntraLATA Revenue Requirement Summary		IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	Net Investment		\$216,075	\$99,917	\$0	\$10,182	\$0	\$0
14	Rate of Return	K52 B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15	Return on Rate Base		\$21,608	\$9,992	\$0	\$1,018	\$0	\$0
17	AFUDC		0	0	0	0	0	0
18	ITC Amortization	N37	0	0	0	0	0	0
19	Other Return Adjustments	N37	0	0	0	0	0	0
20		Direct	0	0	0	0	0	0
21	Net Return		\$21,608	\$9,992	\$0	\$1,018	\$0	\$0
22	Interest Expense		0	0	0	0	0	0
24	Capitalized Payroll Taxes	N67	0	0	0	0	0	0
25	Depreciation Adjustment	N37	0	0	0	0	0	0
26	Other Income Adjustments	N37	0	0	0	0	0	0
27		Direct	0	0	0	0	0	0
28	After Tax Income		\$21,608	\$9,992	\$0	\$1,018	\$0	\$0
29	State Income Taxes		\$0	0	0	0	0	0
31	Federal Income Taxes	29	0	0	0	0	0	0
32	Operating Expenses and Taxes	29	0	0	0	0	0	0
33	Uncollectibles	O195	146,575	62,010	53	36,884	18,517	2,592
34	Other Revenue Adjustments	Direct	0	0	0	0	0	0
35		Direct	0	0	0	0	0	0
36	Basis for Gross Receipts Tax		168,183	72,002	53	37,902	18,517	2,592
37	Gross Receipts Tax	16+31+32+33	0	0	0	0	0	0
38		37	0	0	0	0	0	0
39	TOTAL REVENUE REQUIREMENT		\$168,183	\$72,002	\$53	\$37,902	\$18,517	\$2,592
40								
41								
42								
43								
44								

City of Beresford

***** 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	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	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	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	253,109	M23	138,903	105,240	0	8,966	0	0	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	\$208,341		\$101,939	\$96,535	\$0	\$9,866	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	2,499	L173	1,304	1,093	0	102	0	0	O.K.
49	Cash Working Capital	5,235	L175	2,732	2,289	0	214	0	0	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$216,075		\$105,976	\$99,917	\$0	\$10,182	\$0	\$0	O.K.
53										

City of Beresford

***** 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	\$1,963	N28	148	1,660	0	155	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$1,963		\$148	\$1,660	\$0	\$155	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$47,714	N28	\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	O.K.
21	Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$47,714		\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$49,677		\$3,756	\$42,001	\$0	\$3,920	\$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	\$159,774	(E)	\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****										
IntraLATA Investment										
Detail										
	Part 36	Source or	Common	Local	Information	Common	Billing and	Other		
	IntraLATA	Apportion	Line	Switching		Transport	Collection			
	Total									
(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	14,287	(D)	14,287	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	3,703	(G)	0	0	0	3,703	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	\$17,990		\$14,287	\$0	\$0	\$3,703	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$177,764		\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	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	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	222,800	(D)	222,800	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	\$222,800		\$222,800	\$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	\$11,209	(G)	\$0	\$0	\$0	\$11,209	\$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	\$11,209		\$0	\$0	\$0	\$11,209	\$0	\$0	O.K.

City of Beresford

***** 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)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$234,009		\$222,800	\$0	\$0	\$11,209	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.

City of Beresford

***** 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 Plt. 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	\$2,499	N37	\$1,304	\$1,093	\$0	\$102	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$5,235	N37	\$2,732	\$2,289	\$0	\$214	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36						
IntraLATA Reserves and Deferrals		IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
ACCUM. DEPRECIATION, TPIS:								
Support Assets	\$18,145	N28	\$1,372	\$15,341	\$0	\$1,432	\$0	\$0
COE Switching	89,899	L44	0	89,899	0	0	0	0
COE Operator	0	L32	0	0	0	0	0	0
COE Transmission	3,706	L68	2,943	0	0	763	0	0
IOT Equipment	0	L78	0	0	0	0	0	0
Cable and Wire Facilities	141,359	L117	134,588	0	0	6,771	0	0
Other Plant	0	N37	0	0	0	0	0	0
Total Accum. Depr., TPIS	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0
ACCUM. AMORTIZATION:								
Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total Accum. Depr./Amort.	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0
ACCUM. DEF. INC. TAXES, NET:								
Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0
COE Switching	0	L44	0	0	0	0	0	0
COE Operator	0	L32	0	0	0	0	0	0
COE Transmission	0	L68	0	0	0	0	0	0
IOT Equipment	0	L78	0	0	0	0	0	0
Cable and Wire Fac.	0	L117	0	0	0	0	0	0
Unclassified	0	N37	0	0	0	0	0	0
Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0

City of Beresford

***** 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)		
13	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.
16										
17	Total	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
18	Factor	1.000000		0.575771	0.388014	0.000000	0.036215	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$174,686	17	\$0	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.914634	0.000000	0.085366	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	11,209	L117-83	0	0	0	11,209	0	0	O.K.
26										
27	Total	\$188,973		\$14,287	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
28	Factor	1.000000		0.075604	0.845484	0.000000	0.078912	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
31	Central Office Equipment	177,764	13	14,287	159,774	0	3,703	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	234,009	15	222,800	0	0	11,209	0	0	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
37	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$461,450	36	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
40	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	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	\$461,450	K26	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
46	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.

City of Beresford

***** 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 Equiv. Factor	0.000000	Direct	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	O.K.
62										
63	"BIG THREE" Expenses	\$69,042	O171	\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405	O.K.
64	Factor	1.000000		0.152186	0.398562	0.000413	0.283127	0.145362	0.020350	0
65										
66	Net Investment	\$216,075	J13	\$105,976	\$99,917	\$0	\$10,182	\$0	\$0	O.K.
67	Factor	1.000000		0.490459	0.462418	0.000000	0.047123	0.000000	0.000000	O.K.

City of Beresford

		Part 36 IntraLATA								
***** FCC PART 69 ***** Operating Expenses and Taxes		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	PLANT SPEC. OPER. EXPENSE:									
14	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
16										
17	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18										
19	General Support, Alloc.	\$11,899	N30	\$900	\$10,061	\$0	\$939	\$0	\$0	O.K.
20	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Total General Support Exp.	\$11,899		\$900	\$10,061	\$0	\$939	\$0	\$0	O.K.
23										
24	Central Office Eq., Alloc.	\$11,448	N31	\$920	\$10,290	\$0	\$238	\$0	\$0	O.K.
25	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
26										
27	Total COE Exp.	\$11,448		\$920	\$10,290	\$0	\$238	\$0	\$0	O.K.
28										
29	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Other IOT	0	N43	0	0	0	0	0	0	O.K.
31	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
32										
33	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34										
35	Cable & Wire, Alloc.	\$6,718	N33	\$6,397	\$0	\$0	\$322	\$0	\$0	O.K.
36	Cable & Wire, Direct	17,379	Direct	0	0	0	17,379	0	0	O.K.
37										
38	Total C&WF Exp.	\$24,097		\$6,397	\$0	\$0	\$17,701	\$0	\$0	O.K.
39										
40	TOTAL PLT. SPEC. OPER. EXP.	\$47,445		\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	O.K.
41										
42	TOTAL PLT. SPEC., ex SUPPORT	\$35,546		\$7,317	\$10,290	\$0	\$17,939	\$0	\$0	O.K.
43										

City of Beresford

		Part 36 IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Operating Expenses and Taxes	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
***** FCC PART 69 *****								
NON-SPECIFIC OPER. EXP.:								
Oth. Plt. and Equip., Alloc.	\$203	N18	\$117	\$79	\$0	\$7	\$0	O.K.
Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	O.K.
Total Oth. Plt. & Equip.	\$203		\$117	\$79	\$0	\$7	\$0	O.K.
Network Operations, Alloc.	\$3,017	N18	\$1,737	\$1,171	\$0	\$109	\$0	O.K.
Network Operations, Direct	0	Direct	0	0	0	0	0	O.K.
Total Network Oper. Exp.	\$3,017		\$1,737	\$1,171	\$0	\$109	\$0	O.K.
Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	O.K.
Depr., Support Assets	\$2,931	L23	\$222	\$2,478	\$0	\$231	\$0	O.K.
Depr., COE Switching	8,759	L44	0	8,759	0	0	0	O.K.
Depr., COE Operator	0	L32	0	0	0	0	0	O.K.
Depr., COE Transmission	1,439	L68	1,143	0	0	296	0	O.K.
Depr., IOT Equipment	0	L78	0	0	0	0	0	O.K.
Depr., C&W Facilities	6,058	L117	5,768	0	0	290	0	O.K.
Depr., PHFU	0	L147	0	0	0	0	0	O.K.
Total Depreciation Expense	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	O.K.
Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	O.K.
Amort., Intangible Assets	0	L144	0	0	0	0	0	O.K.
Other Amortization	0	Direct	0	0	0	0	0	O.K.
Direct Assigned Amort.	0	Direct	0	0	0	0	0	O.K.
Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
Total Depr. and Amort.	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	O.K.
TOTAL NON-SPEC. OPER. EXP.	\$22,407		\$8,986	\$12,487	\$0	\$934	\$0	O.K.

City of Beresford

***** 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	\$837	N37	\$437	\$366	\$0	\$34	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$837		\$437	\$366	\$0	\$34	\$0	\$0	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	29	(F)	0	0	29	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$29		\$0	\$0	\$29	\$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	1,405	(H)	0	0	0	0	0	1,405	O.K.
125	Bus. Ofc., EU Message	5,273	(H)	0	0	0	0	5,273	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	\$6,678		\$0	\$0	\$0	\$0	\$5,273	\$1,405	O.K.
134										
135	Cust. Serv., Msg. Process	\$1,650	(H)	0	0	0	0	1,650	0	O.K.
136	Cust. Serv., Other B&C	3,113	(H)	0	0	0	0	3,113	0	O.K.
137	Cust. Serv., CABS	6,070	N21	0	5,552	0	518	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	\$10,834		\$0	\$5,552	\$0	\$518	\$4,763	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$17,540		\$0	\$5,552	\$29	\$518	\$10,036	\$1,405	O.K.

City of Beresford

***** 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)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$18,377		\$437	\$5,918	\$29	\$552	\$10,036	\$1,405	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$47,445	41	\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	3,220	62 + 67 +69	1,854	1,249	0	117	0	0	O.K.
169	Total Customer Operations	18,377	163	437	5,918	29	552	10,036	1,405	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$69,042		\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$2,353	N64	\$358	\$938	\$1	\$666	\$342	\$48	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$2,353		\$358	\$938	\$1	\$666	\$342	\$48	O.K.
179										
180	Admin. & General, Allocable	\$35,393	N64	\$5,386	\$14,106	\$15	\$10,021	\$5,145	\$720	O.K.
181	Admin. & General, Direct	20,600	Direct	3,135	8,210	9	5,832	2,994	419	O.K.
182										
183	Total Admin. and Gen.	\$55,993		\$8,521	\$22,317	\$23	\$15,853	\$8,139	\$1,139	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$58,346		\$8,879	\$23,254	\$24	\$16,519	\$8,481	\$1,187	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	\$146,575		\$26,519	\$62,010	\$53	\$36,884	\$18,517	\$2,592	O.K.

City of Beresford

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		City of Beresford						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13 Net Investment	\$100,877	Q52	\$49,468	\$46,654	\$0	\$4,755	\$0	\$0
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15 Return on Rate Base	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0
17 AFUDC	\$0	T37	0	0	0	0	0	0
18 ITC Amortization	0	T37	0	0	0	0	0	0
19 Other Return Adjustments	0	Direct	0	0	0	0	0	0
21 Net Return	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0
22 Interest Expense	\$0	T67	0	0	0	0	0	0
24 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0
25 Depreciation Adjustment	0	T37	0	0	0	0	0	0
26 Other Income Adjustments	0	Direct	0	0	0	0	0	0
27 After Tax Income	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0
29 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0
30 Federal Income Taxes	0	29	0	0	0	0	0	0
32 Operating Expenses and Taxes	62,283	U195	10,979	25,269	21	14,595	10,399	1,022
33 Uncollectibles	0	Direct	0	0	0	0	0	0
34 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
35 Basis for Gross Receipts Tax	72,371	16+31+32+33	15,925	29,934	21	15,071	10,399	1,022
37 Gross Receipts Tax	0	37	0	0	0	0	0	0
38 TOTAL REVENUE REQUIREMENT	\$72,371		\$15,925	\$29,934	\$21	\$15,071	\$10,399	\$1,022

City of Beresford

***** FCC PART 69 ***** InterLATA Investment 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	Land and Support Assets	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	109,532	R117	104,285	0	0	5,247	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	118,471	S23	65,016	49,259	0	4,197	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47	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	\$97,517		\$47,714	\$45,184	\$0	\$4,618	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	1,170	R173	610	511	0	48	0	0	O.K.
49	Cash Working Capital	2,191	R175	1,143	958	0	89	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$100,877		\$49,468	\$46,654	\$0	\$4,755	\$0	\$0	O.K.
53										

City of Beresford

***** 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	\$919	T28	\$69	\$777	\$0	\$73	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$919		\$69	\$777	\$0	\$73	\$0	\$0	O.K.
19										
20	Support Assets, Message	22,333	T28	\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$22,333		\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$23,252		\$1,758	\$19,659	\$0	\$1,835	\$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	\$74,784	(E)	\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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	6,687	(D)	6,687	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	1,733	(G)	0	0	0	1,733	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	\$8,421		\$6,687	\$0	\$0	\$1,733	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$83,205		\$6,687	\$74,784	\$0	\$1,733	\$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	104,285	(D)	104,285	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	\$104,285		\$104,285	\$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	\$5,247	(G)	\$0	\$0	\$0	\$5,247	\$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	\$5,247		\$0	\$0	\$0	\$5,247	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
InterLATA Investment		InterLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$109,532		\$104,285	\$0	\$0	\$5,247	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****
InterLATA Investment
Detail

Part 36
InterLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
161								
162								
163								
164								
165								
166								
167								
168								
169								
170								
171								
172								
173								
174								
175								
176								
177								
	PLANT UNDER CONSTRUCTION:							
	Short-term	T46	\$0	\$0	\$0	\$0	\$0	\$0
	Long-term	T46	0	0	0	0	0	0
	Total Plt. Under Const.		\$0	\$0	\$0	\$0	\$0	\$0
	TELEPHONE PLANT ADJUSTMENT	T46	\$0	\$0	\$0	\$0	\$0	\$0
	CLASS B RTB STOCK	T37	\$0	\$0	\$0	\$0	\$0	\$0
	MATERIALS AND SUPPLIES	T37	\$610	\$511	\$0	\$48	\$0	\$0
	CASH WORKING CAPITAL	T37	\$1,143	\$958	\$0	\$89	\$0	\$0
	EQUAL ACCESS INVESTMENT	Direct	\$0	\$0	\$0	\$0	\$0	\$0

City of Beresford

***** FCC PART 69 *****
InterLATA
Reserves and Deferrals

Part 36
InterLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13								
14								
15	\$8,493	T28	\$642	\$7,181	\$0	\$670	\$0	\$0
16	42,078	R44	0	42,078	0	0	0	0
17	0	R32	0	0	0	0	0	0
18	1,735	R68	1,378	0	0	357	0	0
19	0	R78	0	0	0	0	0	0
20	66,166	R117	62,996	0	0	3,169	0	0
21	0	T37	0	0	0	0	0	0
22								
23	\$118,471		\$65,016	\$49,259	\$0	\$4,197	\$0	\$0
24								
25								
26								
27	0	T37	\$0	\$0	\$0	\$0	\$0	\$0
28	0	T37	0	0	0	0	0	0
29	0	T37	0	0	0	0	0	0
30	0	T37	0	0	0	0	0	0
31								
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33								
34	\$118,471		\$65,016	\$49,259	\$0	\$4,197	\$0	\$0
35								
36								
37								
38								
39	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0
40	0	R44	0	0	0	0	0	0
41	0	R32	0	0	0	0	0	0
42	0	R68	0	0	0	0	0	0
43	0	R78	0	0	0	0	0	0
44	0	R117	0	0	0	0	0	0
45	0	T37	0	0	0	0	0	0
46								
47	\$0		\$0	\$0	\$0	\$0	\$0	\$0

ACCUM. DEPRECIATION, TPIS:

ACCUM. AMORTIZATION:

ACCUM. DEF. INC. TAXES, NET:

City of Beresford

***** 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	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	109,532	R117	104,285	0	0	5,247	0	0	O.K.
16										
17	Total	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
18	Factor	1.000000		0.575773	0.388012	0.000000	0.036215	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$81,764	17	\$0	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.914634	0.000000	0.085366	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$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	5,247	R117-83	0	0	0	5,247	0	0	O.K.
26										
27	Total	\$88,451		\$6,687	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
28	Factor	1.000000		0.075605	0.845483	0.000000	0.078912	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
31	Central Office Equipment	83,205	13	6,687	74,784	0	1,733	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	109,532	15	104,285	0	0	5,247	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
37	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$215,989	36	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
40	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	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	\$215,989	Q26	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
46	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.

City of Beresford

***** 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	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$34,312	U171	\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
64	Factor	1.000000		0.143341	0.375389	0.000389	0.266652	0.195086	0.019166	(0)
65										
66	Net Investment	100,877	P13	49,468	46,654	0	4,755	0	0	O.K.
67	Factor	1.000000		0.490380	0.462480	0.000000	0.047139	0.000000	0.000000	O.K.

City of Beresford

***** 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.	\$5,570	T30	\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$5,570		\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$5,359	T31	\$431	\$4,816	\$0	\$112	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$5,359		\$431	\$4,816	\$0	\$112	\$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.	\$3,145	T33	\$2,994	\$0	\$0	\$151	\$0	\$0	O.K.
37	Cable & Wire, Direct	8,134	Direct	0	0	0	8,134	0	0	O.K.
38										
39	Total C&WF Exp.	\$11,279		\$2,994	\$0	\$0	\$8,285	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$22,207		\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$16,637		\$3,425	\$4,816	\$0	\$8,396	\$0	\$0	O.K.

City of Beresford

***** 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.	\$95	T18	\$55	\$37	\$0	\$3	\$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.	\$95		\$55	\$37	\$0	\$3	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$1,412	T18	\$813	\$548	\$0	\$51	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$1,412		\$813	\$548	\$0	\$51	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$1,372	R23	\$104	\$1,160	\$0	\$108	\$0	\$0	O.K.
72	Depr., COE Switching	4,100	R44	0	4,100	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	673	R68	535	0	0	139	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	2,836	R117	2,700	0	0	136	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$8,981		\$3,338	\$5,260	\$0	\$383	\$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.	\$8,981		\$3,338	\$5,260	\$0	\$383	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$10,488		\$4,206	\$5,845	\$0	\$437	\$0	\$0	O.K.

City of Beresford

***** 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	\$392	T37	\$204	\$171	\$0	\$16	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$392		\$204	\$171	\$0	\$16	\$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	13	(F)	0	0	13	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$13		\$0	\$0	\$13	\$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	658	(H)	0	0	0	0	0	658	O.K.
125	Bus. Ofc., EU Message	2,468	(H)	0	0	0	0	2,468	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 & 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	\$3,126		\$0	\$0	\$0	\$0	\$2,468	\$658	O.K.
134										
135	Cust. Serv., Msg. Process	\$2,769	(H)	0	0	0	0	2,769	0	O.K.
136	Cust. Serv., Other B&C	1,457	(H)	0	0	0	0	1,457	0	O.K.
137	Cust. Serv., CABS	2,841	T21	0	2,599	0	243	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	\$7,067		\$0	\$2,599	\$0	\$243	\$4,226	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$10,206		\$0	\$2,599	\$13	\$243	\$6,694	\$658	O.K.

City of Beresford

***** 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	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$10,598		\$204	\$2,770	\$13	\$259	\$6,694	\$658	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Pit. Specific Exp.	\$22,207	41	\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
168	Total Pit Non-specific Exp.	1,507	62 + 67 +69	868	585	0	55	0	0	O.K.
169	Total Customer Operations	10,598	163	204	2,770	13	259	6,694	658	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$34,312		\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$1,184	T64	\$170	\$444	\$0	\$316	\$231	\$23	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$1,184		\$170	\$444	\$0	\$316	\$231	\$23	O.K.
179										
180	Admin. & General, Allocable	\$17,807	T64	\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$17,807		\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$18,990		\$2,722	\$7,129	\$7	\$5,064	\$3,705	\$364	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$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	\$62,283		\$10,979	\$25,269	\$21	\$14,595	\$10,399	\$1,022	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME City of Beresford
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 18-Oct-02 09:40:07 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	289,435	---	---	---	---	---	---	---
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., 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	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	893,765	---	---	---	---	---	---	---
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 4.13 Exch. Ln. Msg., PL & WATS	86,862	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	35,429	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	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	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

***** 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)	
70	CAT 2 CP Equipment	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	1,354,558	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	19,987	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	107,240	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---
84	Direct Support Leases	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
90	IOT Leases	0	---	0	0	0	0	0	0
91	C&WF Leases	0	---	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	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101	Materials and Supplies	15,824	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
ENDING DECEMBER 31, 2001

***** 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
125	TPUC -- Long Term, Alloc.	0	---	---	---	---	---	---
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0
127								
128	RESERVES AND DEFERRALS:							
129	Acc. Depr. Support Assets	110,068	---	---	---	---	---	---
130	Acc. Depr. COE Switching	502,888	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	25,194	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	895,111	---	---	---	---	---	---
135	Acc. Depr. Other Plant	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
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
146								
147	OPERATING EXPENSES AND TAXES:							
148	Network Support, Alloc.	0	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0
150	General Support, Alloc.	72,182	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0
152	Central Office Eq., Alloc.	65,436	---	---	---	---	---	---
153	Central Office Eq., Direct	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
158	Cable & Wire, Alloc.	42,542	---	---	---	---	---	---
159	Cable & Wire, Direct	55,332	---	29,819	8,134	17,379	0	0
								25,513

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth. Plt. and Equip., Alloc.	1,233	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	18,300	---	---	---	---	---	---	---
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	17,780	---	---	---	---	---	---	---
182	Depr., COE Switching	49,000	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	9,780	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	38,361	---	---	---	---	---	---	---
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	5,853	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0
193	Operator Service, Alloc.	490	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0
196	Alphabetical Directory	303	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	36,867	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	9,824	---	---	---	---	---	---	---
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	6,658	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	13,712	---	---	---	---	---	---	---
208	Cust. Serv., CABS	17,823	---	---	---	---	---	---	---
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.	11,286	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

		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	169,782	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	20,600	---	0	0	20,600	0	0	0	20,600
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	0	---	0	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	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	0	0
249	Uncollectibles	0	---	0	0	0	0	0	0	0
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0	0
251	Other Revenue Taxes	0	---	0	0	0	0	0	0	0
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford

ENDING DECEMBER 31, 2001

				Interstate		Intrastate			
				Private Line		Private Line		TOTAL	
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	1,524	---	14	38	0	0	0	0	0
272 Equivalent Interexchange Cct. Miles	496	---	0	312	0	0	0	0	0
273 Interexchange Circuit Terminations	248	---	0	156	0	0	0	0	0

INTRASTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE: 10/18/02
 COMPANY: Beresford Municipal Telephone Company
 YEAR: 2001

		Revenue Requirement	Originating MOU	Terminating MOU	Total MOU	Originating Rate	Terminating Rate
1	Carrier Common Line	\$53,042	1,308,956	1,605,511	2,914,467	\$0.014525	\$0.021196
2	Local Switching *	\$102,009	1,308,956	1,605,511	2,914,467	\$0.027934	\$0.040763
3	Local Transport	\$52,973	1,308,956	1,605,511	2,914,467	\$0.018176	\$0.018176
4	Total	\$208,024				\$0.060634	\$0.080134

* INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT

TRAFFIC STUDY

Company: Beresford Municipal Telephone Company
 Study Year: 2001 Method 3
 Date Printed: 10/17/2002

FACTORS	IS	ST-ER	ST-RA	EAS	LOCAL	TOTAL STATE
DEM	0.195854	0.044050	0.094111	0.161301	0.504684	0.138161
SPF	0.250000	0.079708	0.170292	0.121100	0.378900	0.250000
WEIGHTED DEM	0.587562	0.083673	0.178765	0.036330	0.113670	0.262438
CONVERSATION MINUTES	0.586361	0.131881	0.281758	X	X	0.413639
CONVERSATION MINUTE MILES	0.586361	0.131881	0.281758	X	X	0.413639
SLU MINUTES	4,420,663	994,266	2,124,213	3,640,776	11,391,355	22,571,274

TRAFFIC STUDY

Company: Beresford Municipal Telephone Company
 Study Year: 2001 Method 3

PHASED DEM FACTORS PART 36.125 (f)

INTERSTATE

		SLU
1	IS-ER	0.195773
2	IS-RA	<u>0.000081</u>
3	TOTAL	0.195854

IS WDEM CALCULATION

4	IS (SLU) TOTAL Times 3	0.587562
5	ST+LOCAL	<u>0.412438</u>
		1.000000

INTRASTATE

	SLU	WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM	
6	ST-ER	0.044050	2.000000	0.088100	0.318831	0.083673
7	ST-RA	<u>0.094111</u>	<u>2.000000</u>	<u>0.188223</u>	<u>0.681169</u>	<u>0.178765</u>
8	TOTAL	0.138161		0.276323	1.000000	0.262438
9	TOTAL INTERSTATE				0.587562	
10	TOTAL LDS ER				0.083673	
11	TOTAL LDS RA				<u>0.178765</u>	
12	TOTAL WEIGHTED DEM				0.850000	

WEIGHTED DEM FOR COST STUDY

13	TOTAL INTERSTATE				0.587562
14	TOTAL LDS ER				0.083673
15	TOTAL LDS RA				0.178765
16	EAS				0.036330
17	LOCAL				<u>0.113670</u>
	TOTAL				1.000000

* 85% maximum intrastate plus interstate

TELEC CONSULTING RESOURCES INC.

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

February 26, 2003

Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

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

RECEIVED

FEB 27 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone (the "Company"), currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised to include Global Crossing uncollectibles using the method consistent with all LECA companies. Four copies of each Company's studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Wayne Akland – Beresford Municipal
Rod Bowar – Kennebec Telephone Co.
Rick Freemark – Union Telephone Co.

Global Crossing Uncollectibles
Know and Measurable

Beresford Municipal Telephone Company

Intrastate Uncollectibles (12/01 - 1/28/02)	\$787
Less NECA Settlement (70%)	\$551
1/3 of amount entered on Sheet V Line 249	\$184
1/3 of amount entered on Sheet V Line 100	\$184

City of Beresford

***** 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	\$216,259	J13	\$106,072	\$99,998	\$0	\$10,190	\$0	\$0	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	\$21,626		\$10,607	\$10,000	\$0	\$1,019	\$0	\$0	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$21,626		\$10,607	\$10,000	\$0	\$1,019	\$0	\$0	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	146,759	J33-35, 40	26,519	62,194	53	36,884	18,517	2,592	O.K.
24									
25 Total IntraLATA Rev. Req.	\$168,385		\$37,126	\$72,194	\$53	\$37,903	\$18,517	\$2,592	O.K.
26	=====		=====	=====	=====	=====	=====	=====	
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$100,877	P13	\$49,468	\$46,654	\$0	\$4,755	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	62,283	P33-35, 40	10,979	25,269	21	14,595	10,399	1,022	O.K.
40									
41 Total InterLATA Rev. Req.	\$72,371		\$15,925	\$29,934	\$21	\$15,071	\$10,399	\$1,022	O.K.
42	=====		=====	=====	=====	=====	=====	=====	
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$240,756		\$53,051	\$102,128	\$73	\$52,974	\$28,916	\$3,614	
	*****		*****	*****	*****	*****	*****	*****	
ACCESS ELEMENT MINUTES OF USE									
			2,914,467	2,914,467		2,914,467			
ACCESS RATE PER MINUTE									
	\$0.071421		\$0.018203	\$0.035042		\$0.018176			

City of Beresford

***** 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	\$1,304,462	C68	\$987,326	\$100,877	\$216,259	\$0	\$0	\$317,136	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	\$130,446		\$98,733	\$10,088	\$21,626	\$0	\$0	\$31,714	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	\$130,446		\$98,733	\$10,088	\$21,626	\$0	\$0	\$31,714	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	\$130,446		\$98,733	\$10,088	\$21,626	\$0	\$0	\$31,714	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	663,144	I196	454,285	62,283	146,575	0	0	208,859	O.K.	
41 Uncollectibles	184	V249	0	0	184	0	0	184	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$793,774		\$553,018	\$72,371	\$168,385	\$0	\$0	\$240,756	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	\$793,774		\$553,018	\$72,371	\$168,385	\$0	\$0	\$240,756	O.K.	

City of Beresford

***** FCC PART 36 ***** Investment 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	Land and Support Investment	\$301,345	D33	\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	893,765	D68	659,207	74,784	159,774	0	0	234,558	O.K.
17	COE Transmission Equipment	122,291	D85	95,880	8,421	17,990	0	0	26,411	O.K.
18										
19	Total COE	\$1,016,056		\$755,087	\$83,205	\$177,764	\$0	\$0	\$260,969	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,481,784	D137	1,138,245	109,532	234,009	0	0	343,540	-1
22										
23	Total COE, IOT, C&WF	\$2,497,840		\$1,893,332	\$192,736	\$411,773	\$0	\$0	\$604,509	-1
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	\$184	D209	\$0	\$0	\$184	\$0	\$0	\$184	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$2,799,369		\$2,121,747	\$215,989	\$461,634	\$0	\$0	\$677,623	-1.1206422355026
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	\$2,799,369		\$2,121,747	\$215,989	\$461,634	\$0	\$0	\$677,623	-1.1206422355026

City of Beresford

***** 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	O.K.
57	Accumulated Depr./Amort	(1,533,261)	E34	(1,161,681)	(118,471)	(253,109)	0	0	(371,581)	O.K.
58	Accum. Def. 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	\$1,266,108		\$960,066	\$97,517	\$208,525	\$0	\$0	\$306,042	O.K.
62										
63	Materials and Supplies	15,824	H31	12,155	1,170	2,499	0	0	3,669	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	22,530	Formula	15,104	2,191	5,235	0	0	7,426	O.K.
66	Equal Access Investment	0	—	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$1,304,462		\$987,326	\$100,877	\$216,259	\$0	\$0	\$317,136	O.K.
69										

City of Beresford

***** 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	\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$11,910		\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	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	289,435	H33	219,388	22,333	47,714	0	0	70,047	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	\$289,435		\$219,388	\$22,333	\$47,714	\$0	\$0	\$70,047	O.K.
32									
33 Tot. Land and Support Assets	\$301,345		\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	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.

City of Beresford

***** 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	\$893,765	G15	\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	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	83,898	G13	62,924	6,687	14,287	0	0	20,975	O.K.
76	CAT 4.13 PL, WATS, Local	2,964	F18	2,964	0	0	0	0	0	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	13,143	G18	7,707	1,733	3,703	0	0	5,436	O.K.
79	CAT 4.23 PL, WATS	22,286	F24	22,286	0	0	0	0	0	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	\$122,291		\$95,880	\$8,421	\$17,990	\$0	\$0	\$26,411	O.K.
86		=====		=====	=====	=====	=====	=====	=====	
87										
88	INFORMATION ORIGINATION/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										

City of Beresford

***** 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)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	12,443	F31	\$12,443	\$0	\$0	\$0	\$0	\$0	O.K.
114 CAT 1.2 InterLATA PL/WATS	33,775	F31	33,775	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	1,308,339	G13	981,255	104,285	222,800	0	0	327,085	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	\$1,354,557		\$1,027,473	\$104,285	\$222,800	\$0	\$0	\$327,085	-1
119									
120 CAT 2 C&WF	\$19,987	G28	\$19,987	\$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	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	39,783	G17	23,327	5,247	11,209	0	0	\$16,456	O.K.
126 CAT 3 PL/WATS etc.	67,457	F36	67,457	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	\$107,240		\$90,784	\$5,247	\$11,209	\$0	\$0	\$16,456	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	\$1,481,784		\$1,138,245	\$109,532	\$234,009	\$0	\$0	\$343,540	-1
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.

City of Beresford

***** FCC PART 36 ***** Plant Investment Detail (A)	Intrastate								TOTAL INTRASTATE (I)	
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(E)	(F)	(G)	(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 IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2690	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439		-1.1206422355026

City of Beresford

***** 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	184	V100	0	0	184	0	0	184	0	O.K.
208										
209 Total Intangible Assets	\$184		\$0	\$0	\$184	\$0	\$0	\$184	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.

City of Beresford

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	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 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$110,068	H13	\$83,430	\$8,493	\$18,145	\$0	\$0	\$26,638	O.K.
16 COE Switching	502,888	H19	370,911	42,078	89,899	0	0	131,977	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	25,194	H20	19,753	1,735	3,706	0	0	5,441	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	895,111	H31	687,587	66,166	141,359	0	0	207,525	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	H38	\$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.	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	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.

City of Beresford

Private Line

***** FCC PART 36 *****
Functional Distribution
of Selected Investments

	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	1,524	1,472	38	0	0	0	0	14	O.K.
16 Avg. Cost per Loop	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	
17									
18 CAT 4.13 Exch Ln. Invest.	\$86,862	\$83,898	\$2,166	\$0	\$0	\$0	\$0	\$798	
19									
20									
21 Circuit Terminations	248	92	156	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	142.86	142.86	142.86	142.86	142.86	142.86	142.86	142.86	
23									
24 CAT 4.23 Other IX	\$35,429	\$13,143	\$22,286	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	1,524	1,472	38	0	0	0	0	14	
30 Loops Factor	1.000000	0.965879	0.024934	0.000000	0.000000	0.000000	0.000000	0.009186	
31 CAT 1 Exchange C&WF	\$1,354,558	\$1,308,339	\$33,775	\$0	\$0	\$0	\$0	\$12,443	O.K.
32									
33									
34 Equivalent IX Circuit Miles	496	184	312	0	0	0	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.370968	0.629032	0.000000	0.000000	0.000000	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$107,240	\$39,783	\$67,457	\$0	\$0	\$0	\$0	\$0	

City of Beresford

***** FCC PART 36 ***** Physical 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	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.079708	0.170292	0.000000	0.000000	0.250000	O.K.
14	Dial Equipment Minutes (DEM)	1.000000	DEM	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.586361	0.131881	0.281758	0.000000	0.000000	0.413639	O.K.
18	Conversation Minutes	1.000000	CM	0.586361	0.131881	0.281758	0.000000	0.000000	0.413639	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.861839	0.044050	0.094111	0.000000	0.000000	0.138161	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	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	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	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	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	0.336337	0.415826	0.247837	0.000000	0.000000	0.663663	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.106277	0.227056	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.159414	0.340586	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.

City of Beresford

***** 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	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.0000004003459
14 Land and Support Assets	1.000000	D33	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.0000004003459
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	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
19 COE Total Switching	1.000000	D68	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
20 COE Transmission	1.000000	D85	0.784031	0.068858	0.147111	0.000000	0.000000	0.215969	O.K.
21 Total COE	1.000000	C19	0.743155	0.081890	0.174955	0.000000	0.000000	0.256845	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	0.758531	0.076988	0.164482	0.000000	0.000000	0.241470	-0.0000007382487
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	0.846553	0.048924	0.104523	0.000000	0.000000	0.153447	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	0.768158	0.073919	0.157924	0.000000	0.000000	0.231842	-0.0000006748622
32									
33 Total Equipment	1.000000	C23	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.0000004003459
34									
35 TPIS	1.000000	C32	0.757938	0.077156	0.164907	0.000000	0.000000	0.242063	-0.0000004003196
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.0000004003459
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	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42									
43 Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44 Net Telephone Plant	1.000000	C61	0.758282	0.077021	0.164698	0.000000	0.000000	0.241719	-0.0000003731912
45 Total Net Investment	1.000000	C68	0.756884	0.077332	0.165784	0.000000	0.000000	0.243117	-0.000000373219
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.673625	0.120077	0.206298	0.000000	0.000000	0.326375	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.686657	0.104880	0.208463	0.000000	0.000000	0.313343	-0.0000001319335
51									
52 Corporate Operations Expense	1.000000	I185	0.616516	0.094167	0.289317	0.000000	0.000000	0.383484	-0.0000001184567

City of Beresford

***** 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.	\$72,182	H14	\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	\$0	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$72,182		\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$65,436	H21	\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	\$0	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$65,436		\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	\$0	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.	\$42,542	H31	\$32,679	\$3,145	\$6,718	\$0	\$0	\$9,863	\$0	O.K.
38 Cable & Wire, Direct	55,332	V159	29,819	8,134	17,379	0	0	25,513	0	O.K.
39										
40 Total C&WF Exp.	\$97,874		\$62,498	\$11,279	\$24,097	\$0	\$0	\$35,376	\$0	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$235,492		\$165,840	\$22,207	\$47,445	\$0	\$0	\$69,652	\$0	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$163,310		\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	\$0	O.K.

City of Beresford

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)		
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$1,233	H36	\$935	\$95	\$203	\$0	\$0	\$298	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$1,233		\$935	\$95	\$203	\$0	\$0	\$298	O.K.
64									
65 Network Operations, Alloc.	\$18,300	H33	\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$18,300		\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$17,780	H13	\$13,477	\$1,372	\$2,931	\$0	\$0	\$4,303	O.K.
73 Depr., COE Switching	49,000	H19	36,141	4,100	8,759	0	0	12,859	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	9,780	H20	7,668	673	1,439	0	0	2,112	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	38,361	H31	29,467	2,836	6,058	0	0	8,894	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	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.	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$134,454		\$101,558	\$10,488	\$22,407	\$0	\$0	\$32,896	O.K.

City of Beresford

***** 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	\$5,853	G35	\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$5,853		\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.	
111										
112 Operator Service, Alloc.	\$490	G24	\$490	\$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	\$490		\$490	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	303	G19	261	13	29	0	0	42	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$303		\$261	\$13	\$29	\$0	\$0	\$42	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	36,867	G37	29,126	2,468	5,273	0	0	7,741	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	9,824	G38	7,761	658	1,405	0	0	2,063	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	\$46,691		\$36,888	\$3,126	\$6,678	\$0	\$0	\$9,803	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	6,658	G43	2,239	2,769	1,650	0	0	4,419	O.K.	
135 Cust. Serv., Other B&C	13,712	G44	9,141	1,457	3,113	0	0	4,571	O.K.	
136 Cust. Serv., CABS	17,823	G45	8,912	2,841	6,070	0	0	8,912	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$38,193		\$20,292	\$7,067	\$10,834	\$0	\$0	\$17,901	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$84,884		\$57,180	\$10,193	\$17,511	\$0	\$0	\$27,704	O.K.	
142										

City of Beresford

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	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)		
156 Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	0	O.K.
158										
159 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161 TOTAL CUSTOMER OPER. EXP.	\$91,530		\$62,555	\$10,598	\$18,377	\$0	\$0	\$0	\$28,975	O.K.
162										
163										
164 "BIG-THREE" EXPENSES:										
165										
166 Total Pit. Spec., ex Support	\$163,310	44	\$111,127	\$16,637	\$35,546	\$0	\$0	\$0	\$52,183	O.K.
167 Total Network Oper. Exp.	18,300	68	13,871	1,412	3,017	0	0	0	4,429	O.K.
168 Total Customer Operations	91,530	161	62,555	10,598	18,377	0	0	0	28,975	O.K.
169										
170 TOTAL "BIG THREE" EXPENSES	\$273,140		\$187,554	\$28,647	\$56,940	\$0	\$0	\$0	\$85,587	O.K.
171										
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$11,286	H50	\$7,750	\$1,184	\$2,353	\$0	\$0	\$0	\$3,536	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$11,286		\$7,750	\$1,184	\$2,353	\$0	\$0	\$0	\$3,536	O.K.
179										
180 Admin. & General, Allocable	\$169,782	H50	\$116,582	\$17,807	\$35,393	\$0	\$0	\$0	\$53,200	O.K.
181 Admin. & General, Direct	20,600	V231	0	0	20,600	0	0	0	20,600	O.K.
182										
183 Total Admin. and Gen.	\$190,382		\$116,582	\$17,807	\$55,993	\$0	\$0	\$0	\$73,800	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$201,668		\$124,332	\$18,990	\$58,346	\$0	\$0	\$0	\$77,336	O.K.
186										
187										
188 NON-INCOME TAXES:										
189										
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	0	O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$663,144		\$454,285	\$62,283	\$146,575	\$0	\$0	\$0	\$208,859	O.K.

City of Beresford

***** 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	\$216,259	K52	\$106,072	\$99,998	\$0	\$10,190	\$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	\$21,626		\$10,607	\$10,000	\$0	\$1,019	\$0	\$0	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	\$21,626		\$10,607	\$10,000	\$0	\$1,019	\$0	\$0	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	\$21,626		\$10,607	\$10,000	\$0	\$1,019	\$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	146,575	O195	26,519	62,010	53	36,884	18,517	2,592	O.K.
34	Uncollectibles	184	Direct	0	184	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	168,201	16+31+32+33	37,126	72,010	53	37,903	18,517	2,592	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$168,385		\$37,126	\$72,194	\$53	\$37,903	\$18,517	\$2,592	O.K.
44										

City of Beresford

***** 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	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
24	Total Intangible Assets	184	L144	96	80	0	8	0	0	O.K.
25										
26	Total Plant In Service	\$461,634		\$240,939	\$201,856	\$0	\$18,840	\$0	\$0	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	\$461,634		\$240,939	\$201,856	\$0	\$18,840	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	253,109	M23	138,903	105,240	0	8,966	0	0	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	\$208,525		\$102,035	\$96,616	\$0	\$9,874	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	2,499	L173	1,304	1,093	0	102	0	0	O.K.
49	Cash Working Capital	5,235	L175	2,732	2,289	0	214	0	0	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$216,259		\$106,072	\$99,998	\$0	\$10,190	\$0	\$0	O.K.
53										

City of Beresford

***** 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	\$1,963	N28	148	1,660	0	155	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$1,963		\$148	\$1,660	\$0	\$155	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$47,714	N28	\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	O.K.
21	Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$47,714		\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$49,677		\$3,756	\$42,001	\$0	\$3,920	\$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	\$159,774	(E)	\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	14,287	(D)	14,287	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	3,703	(G)	0	0	0	3,703	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	\$17,990		\$14,287	\$0	\$0	\$3,703	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$177,764		\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	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	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	222,800	(D)	222,800	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	\$222,800		\$222,800	\$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	\$11,209	(G)	\$0	\$0	\$0	\$11,209	\$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	\$11,209		\$0	\$0	\$0	\$11,209	\$0	\$0	O.K.

City of Beresford

***** 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)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$234,009		\$222,800	\$0	\$0	\$11,209	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$184	N37	\$96	\$80	\$0	\$8	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

City of Beresford

***** 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 Plt. 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	\$2,499	N37	\$1,304	\$1,093	\$0	\$102	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$5,235	N37	\$2,732	\$2,289	\$0	\$214	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals	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	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$18,145	N28	\$1,372	\$15,341	\$0	\$1,432	\$0	\$0	O.K.
16	COE Switching	89,899	L44	0	89,899	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	3,706	L68	2,943	0	0	763	0	0	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	141,359	L117	134,588	0	0	6,771	0	0	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	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.	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	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.

City of Beresford

***** FCC PART 69 *****		Part 36								
Apportionment Factors		IntraLATA	Source	Common	Local	Information	Common	Billing and	Other	
		Total		Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.
16										
17	Total	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
18	Factor	1.000000		0.575771	0.388014	0.000000	0.036215	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$174,686	17	\$0	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.914634	0.000000	0.085366	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	11,209	L117-83	0	0	0	11,209	0	0	O.K.
26										
27	Total	\$188,973		\$14,287	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
28	Factor	1.000000		0.075604	0.845484	0.000000	0.078912	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
31	Central Office Equipment	177,764	13	14,287	159,774	0	3,703	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	234,009	15	222,800	0	0	11,209	0	0	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
37	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$461,450	36	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
40	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	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	\$461,634	K26	\$240,939	\$201,856	\$0	\$18,840	\$0	\$0	O.K.
46	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.

City of Beresford

***** 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 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	\$69,042	O171	\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405		O.K.
64 Factor	1.000000		0.152186	0.398562	0.000413	0.283127	0.145362	0.020350		0
65										
66 Net Investment	\$216,259	J13	\$106,072	\$99,998	\$0	\$10,190	\$0	\$0		O.K.
67 Factor	1.000000		0.490486	0.462397	0.000000	0.047117	0.000000	0.000000		O.K.

City of Beresford

***** 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.	\$11,899	N30	\$900	\$10,061	\$0	\$939	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$11,899		\$900	\$10,061	\$0	\$939	\$0	\$0	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$11,448	N31	\$920	\$10,290	\$0	\$238	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$11,448		\$920	\$10,290	\$0	\$238	\$0	\$0	\$0	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.	\$6,718	N33	\$6,397	\$0	\$0	\$322	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct	17,379	Direct	0	0	0	17,379	0	0	0	O.K.
38										
39 Total C&WF Exp.	\$24,097		\$6,397	\$0	\$0	\$17,701	\$0	\$0	\$0	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$47,445		\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	\$0	O.K.
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$35,546		\$7,317	\$10,290	\$0	\$17,939	\$0	\$0	\$0	O.K.

City of Beresford

***** 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.	\$203	N18	\$117	\$79	\$0	\$7	\$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.	\$203		\$117	\$79	\$0	\$7	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$3,017	N18	\$1,737	\$1,171	\$0	\$109	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$3,017		\$1,737	\$1,171	\$0	\$109	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$2,931	L23	\$222	\$2,478	\$0	\$231	\$0	\$0	O.K.
72 Depr., COE Switching	8,759	L44	0	8,759	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	1,439	L68	1,143	0	0	296	0	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	6,058	L117	5,768	0	0	290	0	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	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.	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$22,407		\$8,986	\$12,487	\$0	\$934	\$0	\$0	O.K.

City of Beresford

***** 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	\$837	N37	\$437	\$366	\$0	\$34	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$837		\$437	\$366	\$0	\$34	\$0	\$0	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	29	(F)	0	0	29	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$29		\$0	\$0	\$29	\$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	1,405	(H)	0	0	0	0	0	1,405	O.K.
125	Bus. Ofc., EU Message	5,273	(H)	0	0	0	0	5,273	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	\$6,678		\$0	\$0	\$0	\$0	\$5,273	\$1,405	O.K.
134										
135	Cust. Serv., Msg. Process	\$1,650	(H)	0	0	0	0	1,650	0	O.K.
136	Cust. Serv., Other B&C	3,113	(H)	0	0	0	0	3,113	0	O.K.
137	Cust. Serv., CABS	6,070	N21	0	5,552	0	518	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	\$10,834		\$0	\$5,552	\$0	\$518	\$4,763	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$17,540		\$0	\$5,552	\$29	\$518	\$10,036	\$1,405	O.K.

City of Beresford

***** 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)		
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.	\$18,377		\$437	\$5,918	\$29	\$552	\$10,036	\$1,405		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$47,445	41	\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	3,220	62 + 67 +69	1,854	1,249	0	117	0	0	0	O.K.
169 Total Customer Operations	18,377	163	437	5,918	29	552	10,036	1,405		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$69,042		\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$2,353	N64	\$358	\$938	\$1	\$666	\$342	\$48		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$2,353		\$358	\$938	\$1	\$666	\$342	\$48		O.K.
179										
180 Admin. & General, Allocable	\$35,393	N64	\$5,386	\$14,106	\$15	\$10,021	\$5,145	\$720		O.K.
181 Admin. & General, Direct	20,600	Direct	3,135	8,210	9	5,832	2,994	419		O.K.
182										
183 Total Admin. and Gen.	\$55,993		\$8,521	\$22,317	\$23	\$15,853	\$8,139	\$1,139		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$58,346		\$8,879	\$23,254	\$24	\$16,519	\$8,481	\$1,187		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	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	\$146,575		\$26,519	\$62,010	\$53	\$36,884	\$18,517	\$2,592		O.K.

City of Beresford

***** 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	\$100,877	Q52	\$49,468	\$46,654	\$0	\$4,755	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$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	62,283	U195	10,979	25,269	21	14,595	10,399	1,022	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	72,371	16+31+32+33	15,925	29,934	21	15,071	10,399	1,022	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$72,371		\$15,925	\$29,934	\$21	\$15,071	\$10,399	\$1,022	O.K.
44										

City of Beresford

***** FCC PART 69 ***** InterLATA Investment 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	Land and Support Assets	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	109,532	R117	104,285	0	0	5,247	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	118,471	S23	65,016	49,259	0	4,197	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47	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	\$97,517		\$47,714	\$45,184	\$0	\$4,618	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	1,170	R173	610	511	0	48	0	0	O.K.
49	Cash Working Capital	2,191	R175	1,143	958	0	89	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$100,877		\$49,468	\$46,654	\$0	\$4,755	\$0	\$0	O.K.
53										

City of Beresford

***** 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	\$919	T28	\$69	\$777	\$0	\$73	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$919		\$69	\$777	\$0	\$73	\$0	\$0	O.K.
19										
20	Support Assets, Message	22,333	T28	\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$22,333		\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$23,252		\$1,758	\$19,659	\$0	\$1,835	\$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	\$74,784	(E)	\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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	6,687	(D)	6,687	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	1,733	(G)	0	0	0	1,733	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	\$8,421		\$6,687	\$0	\$0	\$1,733	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$83,205		\$6,687	\$74,784	\$0	\$1,733	\$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	104,285	(D)	104,285	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	\$104,285		\$104,285	\$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	\$5,247	(G)	\$0	\$0	\$0	\$5,247	\$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	\$5,247		\$0	\$0	\$0	\$5,247	\$0	\$0	O.K.

City of Beresford

***** 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	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$109,532		\$104,285	\$0	\$0	\$5,247	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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	\$1,170	T37	\$610	\$511	\$0	\$48	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$2,191	T37	\$1,143	\$958	\$0	\$89	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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	\$8,493	T28	\$642	\$7,181	\$0	\$670	\$0	\$0	O.K.
16	COE Switching	42,078	R44	0	42,078	0	0	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	1,735	R68	1,378	0	0	357	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	66,166	R117	62,996	0	0	3,169	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$118,471		\$65,016	\$49,259	\$0	\$4,197	\$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.	\$118,471		\$65,016	\$49,259	\$0	\$4,197	\$0	\$0	O.K.
35										
36										
37	ACCUM. DEF. 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.

City of Beresford

***** 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	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	109,532	R117	104,285	0	0	5,247	0	0	O.K.
16										
17	Total	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
18	Factor	1.000000		0.575773	0.388012	0.000000	0.036215	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$81,764	17	\$0	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.914634	0.000000	0.085366	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$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	5,247	R117-83	0	0	0	5,247	0	0	O.K.
26										
27	Total	\$88,451		\$6,687	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
28	Factor	1.000000		0.075605	0.845483	0.000000	0.078912	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
31	Central Office Equipment	83,205	13	6,687	74,784	0	1,733	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	109,532	15	104,285	0	0	5,247	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
37	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$215,989	36	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
40	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	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	\$215,989	Q26	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
46	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.

City of Beresford

***** 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	\$34,312	U171	\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658		O.K.
64 Factor	1.000000		0.143341	0.375389	0.000389	0.266652	0.195086	0.019166		(0)
65										
66 Net Investment	100,877	P13	49,468	46,654	0	4,755	0	0		O.K.
67 Factor	1.000000		0.490380	0.462480	0.000000	0.047139	0.000000	0.000000		O.K.

City of Beresford

***** 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.	\$5,570	T30	\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$5,570		\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$5,359	T31	\$431	\$4,816	\$0	\$112	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$5,359		\$431	\$4,816	\$0	\$112	\$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.	\$3,145	T33	\$2,994	\$0	\$0	\$151	\$0	\$0	O.K.
37 Cable & Wire, Direct	8,134	Direct	0	0	0	8,134	0	0	O.K.
38									
39 Total C&WF Exp.	\$11,279		\$2,994	\$0	\$0	\$6,285	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$22,207		\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$16,637		\$3,425	\$4,816	\$0	\$8,396	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	InterLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$95	T18	\$55	\$37	\$0	\$3	\$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.	\$95		\$55	\$37	\$0	\$3	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$1,412	T18	\$813	\$548	\$0	\$51	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$1,412		\$813	\$548	\$0	\$51	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$1,372	R23	\$104	\$1,160	\$0	\$108	\$0	\$0	O.K.
72 Depr., COE Switching	4,100	R44	0	4,100	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	673	R68	535	0	0	139	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	2,836	R117	2,700	0	0	136	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$8,981		\$3,338	\$5,260	\$0	\$383	\$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.	\$8,981		\$3,338	\$5,260	\$0	\$383	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$10,488		\$4,206	\$5,845	\$0	\$437	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36	Common		Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		InterLATA	Line	Switching			Transport	Collection		
(A)	(B)	Apportion	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$392	T37	\$204	\$171	\$0	\$16	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$392		\$204	\$171	\$0	\$16	\$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	13	(F)	0	0	13	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$13		\$0	\$0	\$13	\$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	658	(H)	0	0	0	0	0	658	O.K.
125	Bus. Ofc., EU Message	2,468	(H)	0	0	0	0	2,468	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 & 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	\$3,126		\$0	\$0	\$0	\$0	\$2,468	\$658	O.K.
134										
135	Cust. Serv., Msg. Process	\$2,769	(H)	0	0	0	0	2,769	0	O.K.
136	Cust. Serv., Other B&C	1,457	(H)	0	0	0	0	1,457	0	O.K.
137	Cust. Serv., CABS	2,841	T21	0	2,599	0	243	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	\$7,067		\$0	\$2,599	\$0	\$243	\$4,226	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$10,206		\$0	\$2,599	\$13	\$243	\$6,694	\$658	O.K.

City of Beresford

***** 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	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$10,598		\$204	\$2,770	\$13	\$259	\$6,694	\$658	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt. Specific Exp.	\$22,207	41	\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	1,507	62 + 67 +69	868	585	0	55	0	0	O.K.
169 Total Customer Operations	10,598	163	204	2,770	13	259	6,694	658	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$34,312		\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$1,184	T64	\$170	\$444	\$0	\$316	\$231	\$23	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$1,184		\$170	\$444	\$0	\$316	\$231	\$23	O.K.
179									
180 Admin. & General, Allocable	\$17,807	T64	\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182									
183 Total Admin. and Gen.	\$17,807		\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$18,990		\$2,722	\$7,129	\$7	\$5,064	\$3,705	\$364	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191									
192									
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$62,283		\$10,979	\$25,269	\$21	\$14,595	\$10,399	\$1,022	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME City of Beresford
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 25-Feb-03 03:12:58 PM

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
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	289,435	---	---	---	---	---	---	---
29 Buildings, Direct	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
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	0
39 CAT 3 Local Sw. Allocable	893,765	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	0
41 CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	86,862	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	0
46 CAT 4.23 Message, PL & WATS	35,429	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	0	---	0	---	0	0
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	---	0	---	0	0
51 CAT 4.3 Direct	0	---	0	---	0	---	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 City of Beresford
 ENDING DECEMBER 31, 2001

Intrastate

	***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Services				TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
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	1,354,558	---	0	---	---	---	0	
74	Other CAT 1 C&WF	0	---	0	---	---	---	0	
75	CAT 2 C&WF	19,987	---	---	---	---	---	---	
76	CAT 2 C&WF, Wideband	0	---	0	---	---	---	0	
77	CAT 3 Joint Message & PL/WATS	107,240	---	---	---	---	---	---	
78	Reserved	0	---	---	---	---	---	---	
79	CAT 3 Direct	0	---	0	---	---	---	0	
80	CAT 4 Message	0	---	---	---	---	---	---	
81	CAT 4 WATS	0	---	0	---	---	---	0	
82	CAT 4 Direct	0	---	0	---	---	---	0	
83	Allocable Support Leases	0	---	---	---	---	---	---	
84	Direct Support Leases	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	
90	IoT Leases	0	---	0	---	---	---	0	
91	C&WF Leases	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	
97	Leasehold Imp. C&WF	0	---	0	---	---	---	0	
98	Leasehold Imp. Other	0	---	0	---	---	---	0	
99	Allocable Acct. No. 2690	0	---	0	---	---	---	0	
100	Direct Acct. No. 2690	184	---	0	---	184	---	184	
101	Materials and Supplies	15,824	---	---	---	---	---	---	
102	RTB Stock	0	---	---	---	---	---	---	
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	0	
104	Tele. Plt. Adjust. - Direct	0	---	0	---	---	---	0	
105	Other Assets, Net	0	---	0	---	---	---	0	
106	Other Liab., Def. Cr., Net	0	---	0	---	---	---	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 City of Beresford
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
***** FCC PART 36 *****										
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	0	
124 TPUC -- Short Term, Direct	0	--	0	--	--	--	--	--	0	
125 TPUC -- Long Term, Alloc.	0	--	--	0	--	--	--	--	0	
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0	
127										
128 RESERVES AND DEFERRALS:										
129 Acc. Depr. Support Assets	110,068	--	--	--	--	--	--	--	--	
130 Acc. Depr. COE Switching	502,888	--	--	--	--	--	--	--	--	
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	
132 Acc. Depr. COE Transmission	25,194	--	--	--	--	--	--	--	--	
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	
134 Acc. Depr. Cable and Wire Facilities	895,111	--	--	--	--	--	--	--	--	
135 Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	0	
136 Accurn. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--	
137 Accurn. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--	
138 Accurn. Amort., Other	0	--	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 Undclassified	0	--	0	0	0	0	0	0	0	
146										
147 OPERATING EXPENSES AND TAXES:										
148 Network Support, Alloc.	0	--	--	--	--	--	--	--	0	
149 Network Support, Direct	0	--	0	0	0	0	0	0	0	
150 General Support, Alloc.	72,182	--	--	--	--	--	--	--	0	
151 General Support, Direct	0	--	0	0	0	0	0	0	0	
152 Central Office Eq., Alloc.	65,436	--	--	--	--	--	--	--	0	
153 Central Office Eq., Direct	0	--	0	0	0	0	0	0	0	
154 Cust. Premises Equip.	0	--	--	--	--	--	--	--	--	
155 Costless Pay Phone Exp.	0	--	--	--	--	--	--	--	--	
156 Other IOT	0	--	0	0	0	0	0	0	0	
157 IOT Direct	42,542	--	--	--	--	--	--	--	--	
158 Cable & Wire, Alloc.	55,332	--	29,819	8,134	17,379	--	--	--	25,513	
159 Cable & Wire, Direct										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 City of Beresford
 ENDING DECEMBER 31, 2001

25-Feb-03

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	***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
176	Oth. Ptl. and Equip., Alloc.	1,233	---	0	---	0	---	0	---	0	
177	Oth. Ptl. and Equip., Direct	0	---	---	---	---	---	---	---	0	
178	Network Operations, Alloc.	18,300	---	0	---	0	---	0	---	0	
179	Network Operations, Direct	0	---	0	---	0	---	0	---	0	
180	Total Access Expense	0	---	0	---	0	---	0	---	0	
181	Depr., Support Assets	17,780	---	---	---	---	---	---	---	---	
182	Depr., COE Switching	49,000	---	---	---	---	---	---	---	---	
183	Depr., COE Operator	0	---	---	---	---	---	---	---	---	
184	Depr., COE Transmission	9,780	---	---	---	---	---	---	---	---	
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	---	
186	Depr., C&W Facilities	38,361	---	---	---	---	---	---	---	---	
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---	---	
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---	---	
189	Other Amortization	0	---	0	---	0	---	0	---	0	
190	Direct Assigned Amort.	0	---	0	---	0	---	0	---	0	
191	Marketing, Allocable	5,853	---	---	---	---	---	---	---	---	
192	Marketing, Direct	0	---	0	---	0	---	0	---	0	
193	Operator Service, Alloc.	490	---	---	---	---	---	---	---	---	
194	Operator Service, Direct	0	---	0	---	0	---	0	---	0	
195	Classified Directory	0	---	0	---	0	---	0	---	0	
196	Alphabetical Directory	303	---	---	---	---	---	---	---	---	
197	Foreign Directory	0	---	---	---	---	---	---	---	---	
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---	---	
199	Bus. Ofc., EU MTS & WATS	36,967	---	---	---	---	---	---	---	---	
200	Bus. Ofc., EU Access, P/L & all Other	9,824	---	---	---	---	---	---	---	---	
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	
206	Cust. Serv., Msg. Process	6,658	---	---	---	---	---	---	---	---	
207	Cust. Serv., Other B&C	13,712	---	---	---	---	---	---	---	---	
208	Cust. Serv., CABS	17,823	---	0	---	0	---	0	---	0	
209	Cust. Serv., EU Common Line	0	---	---	---	---	---	---	---	---	
210	Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---	---	
211	Other Cust. Serv., Direct	0	---	0	---	0	---	0	---	0	
212	Exec. and Planning, Alloc.	11,286	---	---	---	---	---	---	---	---	
213	Exec. and Planning, Direct	0	---	0	---	0	---	0	---	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
ENDING DECEMBER 31, 2001

***** 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)	
230 Admin. & General, Allocable	169,782	---	---	---	---	---	---	---	---
231 Admin. & General, Direct	20,600	---	0	0	20,600	0	0	20,600	
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	
233 Non-income Taxes, Direct	0	---	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	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	0	
249 Uncollectibles	184	---	0	0	184	0	0	184	
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0	
251 Other Revenue Taxes	0	---	0	0	0	0	0	0	
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 City of Beresford
 ENDING DECEMBER 31, 2001

25-Feb-03

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***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Other	Interstate				Intrastate			
				Private Line		Private Line		Private Line		Private Line	
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
271 Working Loops	1,524	—	14	38	0	0	0	0	0		
272 Equivalent Interexchange Cct. Miles	496	—	0	312	0	0	0	0	0		
273 Interexchange Circuit Terminations	248	—	0	156	0	0	0	0	0		

TELEC CONSULTING RESOURCES

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Lincoln, NE 68508
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FAX (402) 441-4317

March 21, 2003

Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

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MAR 25 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for both the Union Telephone Company and the Beresford Municipal Telephone Company, currently on file with the commission in docket numbers TC02-077 and TC02-0080 respectively. These studies are revised to include adjustments for direct assignment of cost study preparation expense per staff agreement. Four copies of work papers and studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

Adjustment to Cost Study Preparation Expense

(Based on an Estimated Expense for Years Filed)

Beresford Municipal Telephone Company 2001

Ln. No.		
1	Estimated Annual Non Recurring Hours	20
2	Hourly Rate	\$85
3	Total Annual Non Recurring Expense	\$1,700
4	Non recurring expense included in current financial	\$1,700
5	NR Exp per year (Ln 4) / 3	\$567
6	Adj. Amount (Ln5-Ln4)	-\$1,133
7	Amount to Sheet V, Line 231, Column (F)	-\$1,133
	(Admin. & General, Direct; Message Tel. Service; IntraLATA (F))	

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 SOUTH DAKOTA PUBLIC
 UTILITIES COMMISSION

City of Beresford

***** 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	\$216,213	J13	\$106,048	\$99,977	\$0	\$10,188	\$0	\$0	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	\$21,621		\$10,605	\$9,998	\$0	\$1,019	\$0	\$0	O.K.	
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.	
20											
21	Net Return on Rate Base	\$21,621		\$10,605	\$9,998	\$0	\$1,019	\$0	\$0	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	145,626	J33-35, 40	26,346	61,742	52	36,563	18,353	2,569	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$167,248		\$36,951	\$71,740	\$52	\$37,582	\$18,353	\$2,569	O.K.	
26											
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$100,877	P13	\$49,468	\$46,654	\$0	\$4,755	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.	
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.	
39	Expenses and Other Taxes	62,283	P33-35, 40	10,979	25,269	21	14,595	10,399	1,022	O.K.	
40											
41	Total InterLATA Rev. Req.	\$72,371		\$15,925	\$29,934	\$21	\$15,071	\$10,399	\$1,022	O.K.	
42											
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$239,619		\$52,876	\$101,674	\$73	\$52,653	\$28,751	\$3,591		
	ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467				
	ACCESS RATE PER MINUTE	\$0.071095		\$0.018143	\$0.034886		\$0.018066				

City of Beresford

		Intrastate							
		Message Telephone Service				Private Line		TOTAL	
***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(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%	
14	Federal Income Tax Rate	---	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%	
16									
17									
18	Net Investment	C68	\$987,326	\$100,877	\$216,213	\$0	\$0	\$317,090	O.K.
19	Rate of Return	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20									
21	Return on Rate Base		\$98,733	\$10,088	\$21,621	\$0	\$0	\$31,709	O.K.
22									
23	AFUDC	H43	0	0	0	0	0	0	O.K.
24	ITC Amortization	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	V242	0	0	0	0	0	0	O.K.
26									
27	Net Return		\$98,733	\$10,088	\$21,621	\$0	\$0	\$31,709	O.K.
28									
29	Contributions	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	H44	0	0	0	0	0	0	O.K.
31	Capital Lease Expense	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	V248	0	0	0	0	0	0	O.K.
35									
36	After Tax Income		\$98,733	\$10,088	\$21,621	\$0	\$0	\$31,709	O.K.
37									
38	State Income Taxes	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	Formula	0	0	0	0	0	0	O.K.
40	Operating Expenses and Taxes	I196	454,285	62,283	145,442	0	0	207,726	O.K.
41	Uncollectibles	V249	0	0	184	0	0	184	O.K.
42	Other Revenue Adjustments	V250	0	0	0	0	0	0	O.K.
43									
44	Net Revenue		\$553,018	\$72,371	\$167,248	\$0	\$0	\$239,619	O.K.
45	Gross Receipts Taxes	Formula	0	0	0	0	0	0	O.K.
46	Other Revenue Taxes	V251	0	0	0	0	0	0	O.K.
47									
	TOTAL REVENUE REQUIREMENT		\$553,018	\$72,371	\$167,248	\$0	\$0	\$239,619	O.K.

City of Beresford

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$301,345	D33	\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	893,765	D68	659,207	74,784	159,774	0	0	234,558	O.K.
17	COE Transmission Equipment	122,291	D85	95,880	8,421	17,990	0	0	26,411	O.K.
18										
19	Total COE	\$1,016,056		\$755,087	\$83,205	\$177,764	\$0	\$0	\$260,969	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,481,784	D137	1,138,245	109,532	234,009	0	0	343,540	-1
22										
23	Total COE, IOT, C&WF	\$2,497,840		\$1,893,332	\$192,736	\$411,773	\$0	\$0	\$604,509	-1
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	\$184	D209	\$0	\$0	\$184	\$0	\$0	\$184	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$2,799,369		\$2,121,747	\$215,989	\$461,634	\$0	\$0	\$677,623	-1.120642235503
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	\$2,799,369		\$2,121,747	\$215,989	\$461,634	\$0	\$0	\$677,623	-1.120642235503

City of Beresford

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Message Telephone Service		Private Line		TOTAL INTRASTATE		
(A)	(B)	(C)	Interstate (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	O.K.	
57	Accumulated Depr./Amort	(1,533,261)	E34	(1,161,681)	(118,471)	(253,109)	0	(371,581)	O.K.	
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	O.K.	
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	O.K.	
60										
61	TOTAL NET PLANT	\$1,266,108		\$960,066	\$97,517	\$208,525	\$0	\$0	\$306,042	O.K.
62										
63	Materials and Supplies	15,824	H31	12,155	1,170	2,499	0	0	3,669	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	22,483	Formula	15,104	2,191	5,189	0	0	7,379	O.K.
66	Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$1,304,415		\$987,326	\$100,877	\$216,213	\$0	\$0	\$317,090	O.K.
69										

City of Beresford

***** 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	\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$11,910		\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	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	289,435	H33	219,388	22,333	47,714	0	0	70,047	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	\$289,435		\$219,388	\$22,333	\$47,714	\$0	\$0	\$70,047	O.K.
32									
33 Tot. Land and Support Assets	\$301,345		\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	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.

City of Beresford

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$893,765	G15	\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	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	83,898	G13	62,924	6,687	14,287	0	0	20,975	O.K.
76	CAT 4.13 PL, WATS, Local	2,964	F18	2,964	0	0	0	0	0	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	13,143	G18	7,707	1,733	3,703	0	0	5,436	O.K.
79	CAT 4.23 PL, WATS	22,286	F24	22,286	0	0	0	0	0	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	\$122,291		\$95,880	\$8,421	\$17,990	\$0	\$0	\$26,411	O.K.
86										
87										
88	INFORMATION ORIGINATION/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										

City of Beresford

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	interLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	12,443	F31	\$12,443	\$0	\$0	\$0	\$0	\$0	O.K.
114	CAT 1.2 InterLATA PL/WATS	33,775	F31	33,775	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Message	1,308,339	G13	981,255	104,285	222,800	0	0	327,085	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	\$1,354,557		\$1,027,473	\$104,285	\$222,800	\$0	\$0	\$327,085	-1
119										
120	CAT 2 C&WF	\$19,987	G28	\$19,987	\$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	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	CAT 3 Joint Message	39,783	G17	23,327	5,247	11,209	0	0	\$16,456	O.K.
126	CAT 3 PL/WATS etc.	67,457	F36	67,457	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	\$107,240		\$90,784	\$5,247	\$11,209	\$0	\$0	\$16,456	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	\$1,481,784		\$1,138,245	\$109,532	\$234,009	\$0	\$0	\$343,540	-1
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.

City of Beresford

***** 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)		
160										
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	0	O.K.
166										
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	TOTAL CAPITAL LEASES	\$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	O.K.
179	COE Switching	0	H18	0	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	O.K.
185										
186	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189	TPIS, EXCL. ACCT. No. 2690	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1.120642235503

City of Beresford

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(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	O.K.
207	Direct Acct. No. 2690	184	V100	0	0	184	0	0	184	O.K.
208										
209	Total Intangible Assets	\$184		\$0	\$0	\$184	\$0	\$0	\$184	O.K.
210										
211										
212	OTHER TELEPHONE PLANT:									
213										
214	Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215	Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
219	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220	Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221	Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222										
223	Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	H13	\$83,430	\$8,493	\$18,145	\$0	\$0	\$26,638	O.K.	
16	COE Switching	H19	370,911	42,078	89,899	0	0	131,977	O.K.	
17	COE Operator	H16	0	0	0	0	0	0	O.K.	
18	COE Transmission	H20	19,753	1,735	3,706	0	0	5,441	O.K.	
19	IOT Equipment	H25	0	0	0	0	0	0	O.K.	
20	Cable and Wire Facilities	H31	687,587	66,166	141,359	0	0	207,525	O.K.	
21	Other Plant	V135	0	0	0	0	0	0	O.K.	
22										
23	Total Accum. Depr., TPIS		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.	
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28	Accum. Amort., Tangible Inv.	H40	0	0	0	0	0	0	O.K.	
29	Accum. Amort., Intang. Inv.	H41	0	0	0	0	0	0	O.K.	
30	Accum. Amort., Other	V138	0	0	0	0	0	0	O.K.	
31										
32	Tot. Accum. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34	Total Accum. Depr./Amort.		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.	
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40	COE Switching	H19	0	0	0	0	0	0	O.K.	
41	COE Operator	H16	0	0	0	0	0	0	O.K.	
42	COE Transmission	H20	0	0	0	0	0	0	O.K.	
43	IOT Equipment	H25	0	0	0	0	0	0	O.K.	
44	Cable and Wire Fac.	H31	0	0	0	0	0	0	O.K.	
45	Unclassified	V145	0	0	0	0	0	0	O.K.	
46										
47	Total Accum. Def. Inc. Taxes		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

City of Beresford

***** 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				
			(A)	(B)	(C)	(D)				(E)
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	1,524	1,472	38	0	0	0	0	14	O.K.	
16 Avg. Cost per Loop	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00		
17										
18 CAT 4.13 Exch Ln. Invest.	\$86,862	\$83,898	\$2,166	\$0	\$0	\$0	\$0	\$798		
19										
20										
21 Circuit Terminations	248	92	156	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	142.86	142.86	142.86	142.86	142.86	142.86	142.86	142.86		
23										
24 CAT 4.23 Other IX	\$35,429	\$13,143	\$22,286	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	1,524	1,472	38	0	0	0	0	14		
30 Loops Factor	1.000000	0.965879	0.024934	0.000000	0.000000	0.000000	0.000000	0.009186		
31 CAT 1 Exchange C&WF	\$1,354,558	\$1,308,339	\$33,775	\$0	\$0	\$0	\$0	\$12,443	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	496	184	312	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	0.370968	0.629032	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$107,240	\$39,783	\$67,457	\$0	\$0	\$0	\$0	\$0		

City of Beresford

	Intrastate										TOTAL INTRASTATE (I)	
	Physical Allocation Factors					Message Telephone Service						Private Line
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.079708	0.170292	0.000000	0.000000	0.000000	0.000000	0.250000	O.K.
14	Dial Equipment Minutes (DEM)	1.000000	DEM	0.737562	0.083673	0.178765	0.000000	0.000000	0.000000	0.000000	0.262438	O.K.
15	Conversation Minute-Miles	1.000000	MM	0.586361	0.131881	0.281758	0.000000	0.000000	0.000000	0.000000	0.413639	O.K.
16	Conversation Minutes	1.000000	CM	0.586361	0.131881	0.281758	0.000000	0.000000	0.000000	0.000000	0.413639	O.K.
17	Subscriber Minutes (SLU)	1.000000	SLU	0.861839	0.044050	0.094111	0.000000	0.000000	0.000000	0.000000	0.138161	O.K.
18	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19	Wid. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
20	Wid. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
21	Wid. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	MOU-MI., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27	Current Billings	1.000000	CB	0.790042	0.066941	0.143017	0.000000	0.000000	0.000000	0.000000	0.209958	O.K.
28	EU Subscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	EU MTS & WATS Factor	1.000000	EMTS	0.790042	0.066941	0.143017	0.000000	0.000000	0.000000	0.000000	0.209958	O.K.
30	EU Access, P/L and All Other Factor	1.000000	EPLA	0.790042	0.066941	0.143017	0.000000	0.000000	0.000000	0.000000	0.209958	O.K.
31	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
33	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
35	Relative Toll/Local Msgs.	1.000000	TLM	0.336337	0.415826	0.247837	0.000000	0.000000	0.000000	0.000000	0.663663	O.K.
36	Relative Users Percent	1.000000	RUP	0.666667	0.106277	0.227056	0.000000	0.000000	0.000000	0.000000	0.333333	O.K.
37	CABS Percent	1.000000	CAB	0.500000	0.159414	0.340586	0.000000	0.000000	0.000000	0.000000	0.500000	O.K.
38	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

City of Beresford

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Internal Allocation Factors	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Support Assets	1.000000	D31	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
14	Land and Support Assets	1.000000	D33	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
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	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
19	COE Total Switching	1.000000	D68	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
20	COE Transmission	1.000000	D85	0.784031	0.068858	0.147111	0.000000	0.000000	0.215969	O.K.
21	Total COE	1.000000	C19	0.743155	0.081890	0.174955	0.000000	0.000000	0.256845	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	0.758531	0.076988	0.164482	0.000000	0.000000	0.241470	-0.000000738249
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	0.846553	0.048924	0.104523	0.000000	0.000000	0.153447	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	0.768158	0.073919	0.157924	0.000000	0.000000	0.231842	-0.000000674862
32										
33	Total Equipment	1.000000	C23	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
34										
35	TPIS	1.000000	C32	0.757938	0.077156	0.164907	0.000000	0.000000	0.242063	-0.00000040032
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
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	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42										
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.758282	0.077021	0.164698	0.000000	0.000000	0.241719	-0.000000373191
45	Total Net Investment	1.000000	C68	0.756911	0.077335	0.165754	0.000000	0.000000	0.243090	-0.000000373232
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.673625	0.120077	0.206298	0.000000	0.000000	0.326375	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.686657	0.104880	0.208463	0.000000	0.000000	0.313343	-0.000000131934
51										
52	Corporate Operations Expense	1.000000	I185	0.620000	0.094699	0.285301	0.000000	0.000000	0.380000	-0.000000119126

City of Beresford

***** 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.	\$72,182	H14	\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	\$17,469	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$72,182		\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	\$17,469	O.K.
24										
25 Central Office Eq., Alloc.	\$65,436	H21	\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	\$16,807	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$65,436		\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	\$16,807	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.	\$42,542	H31	\$32,679	\$3,145	\$6,718	\$0	\$0	\$9,863	\$9,863	O.K.
38 Cable & Wire, Direct	55,332	V159	29,819	8,134	17,379	0	0	25,513	25,513	O.K.
39										
40 Total C&WF Exp.	\$97,874		\$62,498	\$11,279	\$24,097	\$0	\$0	\$35,376	\$35,376	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$235,492		\$165,840	\$22,207	\$47,445	\$0	\$0	\$69,652	\$69,652	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$163,310		\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	\$52,183	O.K.

City of Beresford

***** 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.	\$1,233	H36	\$935	\$95	\$203	\$0	\$0	\$298	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$1,233		\$935	\$95	\$203	\$0	\$0	\$298	O.K.	
64										
65 Network Operations, Alloc.	\$18,300	H33	\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$18,300		\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.	
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$17,780	H13	\$13,477	\$1,372	\$2,931	\$0	\$0	\$4,303	O.K.	
73 Depr., COE Switching	49,000	H19	36,141	4,100	8,759	0	0	12,859	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	9,780	H20	7,668	673	1,439	0	0	2,112	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	38,361	H31	29,467	2,836	6,058	0	0	8,894	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	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.	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$134,454		\$101,558	\$10,488	\$22,407	\$0	\$0	\$32,896	O.K.	

City of Beresford

***** 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)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$5,853	G35	\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$5,853		\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.	
111										
112 Operator Service, Alloc.	\$490	G24	\$490	\$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	\$490		\$490	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	303	G19	261	13	29	0	0	42	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$303		\$261	\$13	\$29	\$0	\$0	\$42	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	36,867	G37	29,126	2,468	5,273	0	0	7,741	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	9,824	G38	7,761	658	1,405	0	0	2,063	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	\$46,691		\$36,888	\$3,126	\$6,678	\$0	\$0	\$9,803	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	6,658	G43	2,239	2,769	1,650	0	0	4,419	O.K.	
135 Cust. Serv., Other B&C	13,712	G44	9,141	1,457	3,113	0	0	4,571	O.K.	
136 Cust. Serv., CABS	17,823	G45	8,912	2,841	6,070	0	0	8,912	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$38,193		\$20,292	\$7,067	\$10,834	\$0	\$0	\$17,901	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$84,884		\$57,180	\$10,193	\$17,511	\$0	\$0	\$27,704	O.K.	
142										

City of Beresford

		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	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	O.K.
158									
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
160									
161	TOTAL CUSTOMER OPER. EXP.	\$91,530		\$62,555	\$10,598	\$18,377	\$0	\$0	O.K.
162									
163									
164	"BIG-THREE" EXPENSES:								
165									
166	Total Plt. Spec., ex Support	\$163,310	44	\$111,127	\$16,637	\$35,546	\$0	\$0	O.K.
167	Total Network Oper. Exp.	18,300	68	13,871	1,412	3,017	0	0	O.K.
168	Total Customer Operations	91,530	161	62,555	10,598	18,377	0	0	O.K.
169									
170	TOTAL "BIG THREE" EXPENSES	\$273,140		\$187,554	\$28,647	\$56,940	\$0	\$0	O.K.
171									
172									
173	CORPORATE OPERATIONS EXPENSE:								
174									
175	Exec. and Planning, Alloc.	\$11,286	H50	\$7,750	\$1,184	\$2,353	\$0	\$0	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	O.K.
177									
178	Total Exec. and Planning	\$11,286		\$7,750	\$1,184	\$2,353	\$0	\$0	O.K.
179									
180	Admin. & General, Allocable	\$169,782	H50	\$116,582	\$17,807	\$35,393	\$0	\$0	O.K.
181	Admin. & General, Direct	19,467	V231	0	0	19,467	0	0	O.K.
182									
183	Total Admin. and Gen.	\$189,249		\$116,582	\$17,807	\$54,860	\$0	\$0	O.K.
184									
185	TOTAL CORPORATE OPERATIONS	\$200,535		\$124,332	\$18,990	\$57,213	\$0	\$0	O.K.
186									
187									
188	NON-INCOME TAXES:								
189									
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	O.K.
192									
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
194									
195									
196	TOTAL OPER. EXP. AND TAXES	\$662,011		\$454,285	\$62,283	\$145,442	\$0	\$0	O.K.

City of Beresford

***** 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	\$216,213	K52	\$106,048	\$99,977	\$0	\$10,188	\$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	\$21,621		\$10,605	\$9,998	\$0	\$1,019	\$0	\$0	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	\$21,621		\$10,605	\$9,998	\$0	\$1,019	\$0	\$0	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	\$21,621		\$10,605	\$9,998	\$0	\$1,019	\$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	145,442	O195	26,346	61,558	52	36,563	18,353	2,569	O.K.
34	Uncollectibles	184	Direct	0	184	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	167,064	16+31+32+33	36,951	71,556	52	37,582	18,353	2,569	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$167,248		\$36,951	\$71,740	\$52	\$37,582	\$18,353	\$2,569	O.K.
44										

City of Beresford

***** 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	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
24	Total Intangible Assets	184	L144	96	80	0	8	0	0	O.K.
25										
26	Total Plant In Service	\$461,634		\$240,939	\$201,856	\$0	\$18,840	\$0	\$0	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	\$461,634		\$240,939	\$201,856	\$0	\$18,840	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	253,109	M23	138,903	105,240	0	8,966	0	0	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	\$208,525		\$102,035	\$96,616	\$0	\$9,874	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	2,499	L173	1,304	1,093	0	102	0	0	O.K.
49	Cash Working Capital	5,189	L175	2,708	2,269	0	212	0	0	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$216,213		\$106,048	\$99,977	\$0	\$10,188	\$0	\$0	O.K.
53										

City of Beresford

***** 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	\$1,963	N28	148	1,660	0	155	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$1,963		\$148	\$1,660	\$0	\$155	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$47,714	N28	\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	O.K.
21	Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$47,714		\$3,607	\$40,341	\$0	\$3,765	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$49,677		\$3,756	\$42,001	\$0	\$3,920	\$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	\$159,774	(E)	\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	14,287	(D)	14,287	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	3,703	(G)	0	0	0	3,703	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	\$17,990		\$14,287	\$0	\$0	\$3,703	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$177,764		\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	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	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	222,800	(D)	222,800	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	\$222,800		\$222,800	\$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	\$11,209	(G)	\$0	\$0	\$0	\$11,209	\$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	\$11,209		\$0	\$0	\$0	\$11,209	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****										
IntraLATA Investment										
Detail										
	Part 36	Source or	Common	Local	Information	Common	Billing and	Other		
	IntraLATA	Apportion	Line	Switching		Transport	Collection			
(A)	Total	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$234,009		\$222,800	\$0	\$0	\$11,209	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$184	N37	\$96	\$80	\$0	\$8	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USI	\$0	N46	0	0	0	0	0	0	O.K.

City of Beresford

***** FCC PART 69 *****		City of Beresford						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
PLANT UNDER CONSTRUCTION:								
161 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0
162 Long-term	0	N46	0	0	0	0	0	0
163 Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
164								
165								
166								
167								
168 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0
169								
170								
171 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
172								
173 MATERIALS AND SUPPLIES	\$2,499	N37	\$1,304	\$1,093	\$0	\$102	\$0	\$0
174								
175 CASH WORKING CAPITAL	\$5,189	N37	\$2,708	\$2,269	\$0	\$212	\$0	\$0
176								
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

City of Beresford

***** FCC PART 69 *****										
Part 36 IntraLATA Reserves and Deferrals	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	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$18,145	N28	\$1,372	\$15,341	\$0	\$1,432	\$0	\$0	O.K.
16	COE Switching	89,899	L44	0	89,899	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	3,706	L68	2,943	0	0	763	0	0	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	141,359	L117	134,588	0	0	6,771	0	0	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	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.	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	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.

City of Beresford

***** 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 Equiv. Factor	0.000000	Direct	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	O.K.
62										
63	"BIG THREE" Expenses	\$69,042	O171	\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405	O.K.
64	Factor	1.000000		0.152186	0.398562	0.000413	0.283127	0.145362	0.020350	0
65										
66	Net Investment	\$216,213	J13	\$106,048	\$99,977	\$0	\$10,188	\$0	\$0	O.K.
67	Factor	1.000000		0.490479	0.462402	0.000000	0.047119	0.000000	0.000000	O.K.

City of Beresford

***** 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.	\$11,899	N30	\$900	\$10,061	\$0	\$939	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$11,899		\$900	\$10,061	\$0	\$939	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$11,448	N31	\$920	\$10,290	\$0	\$238	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$11,448		\$920	\$10,290	\$0	\$238	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$6,718	N33	\$6,397	\$0	\$0	\$322	\$0	\$0	O.K.
37	Cable & Wire, Direct	17,379	Direct	0	0	0	17,379	0	0	O.K.
38										
39	Total C&WF Exp.	\$24,097		\$6,397	\$0	\$0	\$17,701	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$47,445		\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$35,546		\$7,317	\$10,290	\$0	\$17,939	\$0	\$0	O.K.

City of Beresford

***** 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.	\$203	N18	\$117	\$79	\$0	\$7	\$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.	\$203		\$117	\$79	\$0	\$7	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$3,017	N18	\$1,737	\$1,171	\$0	\$109	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$3,017		\$1,737	\$1,171	\$0	\$109	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$2,931	L23	\$222	\$2,478	\$0	\$231	\$0	\$0	O.K.
72	Depr., COE Switching	8,759	L44	0	8,759	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	1,439	L68	1,143	0	0	296	0	0	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	6,058	L117	5,768	0	0	290	0	0	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	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.	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$22,407		\$8,986	\$12,487	\$0	\$934	\$0	\$0	O.K.

City of Beresford

***** 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	\$837	N37	\$437	\$366	\$0	\$34	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$837		\$437	\$366	\$0	\$34	\$0	\$0	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	29	(F)	0	0	29	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$29		\$0	\$0	\$29	\$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	1,405	(H)	0	0	0	0	0	1,405	O.K.
125	Bus. Ofc., EU Message	5,273	(H)	0	0	0	0	5,273	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	\$6,678		\$0	\$0	\$0	\$0	\$5,273	\$1,405	O.K.
134										
135	Cust. Serv., Msg. Process	\$1,650	(H)	0	0	0	0	1,650	0	O.K.
136	Cust. Serv., Other B&C	3,113	(H)	0	0	0	0	3,113	0	O.K.
137	Cust. Serv., CABS	6,070	N21	0	5,552	0	518	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	\$10,834		\$0	\$5,552	\$0	\$518	\$4,763	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$17,540		\$0	\$5,552	\$29	\$518	\$10,036	\$1,405	O.K.

City of Beresford

***** 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)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$18,377		\$437	\$5,918	\$29	\$552	\$10,036	\$1,405	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$47,445	41	\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	3,220	62 + 67 +69	1,854	1,249	0	117	0	0	O.K.
169	Total Customer Operations	18,377	163	437	5,918	29	552	10,036	1,405	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$69,042		\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$2,353	N64	\$358	\$938	\$1	\$666	\$342	\$48	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$2,353		\$358	\$938	\$1	\$666	\$342	\$48	O.K.
179										
180	Admin. & General, Allocable	\$35,393	N64	\$5,386	\$14,106	\$15	\$10,021	\$5,145	\$720	O.K.
181	Admin. & General, Direct	19,467	Direct	2,963	7,759	8	5,512	2,830	396	O.K.
182										
183	Total Admin. and Gen.	\$54,860		\$8,349	\$21,865	\$23	\$15,532	\$7,975	\$1,116	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$57,213		\$8,707	\$22,803	\$24	\$16,199	\$8,317	\$1,164	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	\$145,442		\$26,346	\$61,558	\$52	\$36,563	\$18,353	\$2,569	O.K.

City of Beresford

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Part 36 InterLATA Revenue Requirement Summary	Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	Net Investment	\$100,877	Q52	\$49,468	\$46,654	\$0	\$4,755	\$0	\$0
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15	Return on Rate Base	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0
17	AFUDC	\$0	T37	0	0	0	0	0	0
18	ITC Amortization	0	T37	0	0	0	0	0	0
19	Other Return Adjustments	0	Direct	0	0	0	0	0	0
20									
21	Net Return	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0
22									
23	Interest Expense	\$0	T67	0	0	0	0	0	0
24	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0
25	Depreciation Adjustment	0	T37	0	0	0	0	0	0
26	Other Income Adjustments	0	Direct	0	0	0	0	0	0
27									
28	After Tax Income	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0
29									
30	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0
31	Federal Income Taxes	0	29	0	0	0	0	0	0
32	Operating Expenses and Taxes	62,283	U195	10,979	25,269	21	14,595	10,399	1,022
33	Uncollectibles	0	Direct	0	0	0	0	0	0
34	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
35									
36	Basis for Gross Receipts Tax	72,371	16+31+32+33	15,925	29,934	21	15,071	10,399	1,022
37									
38	Gross Receipts Tax	0	37	0	0	0	0	0	0
39									
40									
41									
42	TOTAL REVENUE REQUIREMENT	\$72,371		\$15,925	\$29,934	\$21	\$15,071	\$10,399	\$1,022
43									
44									

City of Beresford

***** FCC PART 69 ***** InterLATA Investment 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	Land and Support Assets	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	109,532	R117	104,285	0	0	5,247	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	118,471	S23	65,016	49,259	0	4,197	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47	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	\$97,517		\$47,714	\$45,184	\$0	\$4,618	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	1,170	R173	610	511	0	48	0	0	O.K.
49	Cash Working Capital	2,191	R175	1,143	958	0	89	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$100,877		\$49,468	\$46,654	\$0	\$4,755	\$0	\$0	O.K.
53										

City of Beresford

***** 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	\$919	T28	\$69	\$777	\$0	\$73	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$919		\$69	\$777	\$0	\$73	\$0	\$0	O.K.
19										
20	Support Assets, Message	22,333	T28	\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$22,333		\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$23,252		\$1,758	\$19,659	\$0	\$1,835	\$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	\$74,784	(E)	\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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	6,687	(D)	6,687	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	1,733	(G)	0	0	0	1,733	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	\$8,421		\$6,687	\$0	\$0	\$1,733	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$83,205		\$6,687	\$74,784	\$0	\$1,733	\$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	104,285	(D)	104,285	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	\$104,285		\$104,285	\$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	\$5,247	(G)	\$0	\$0	\$0	\$5,247	\$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	\$5,247		\$0	\$0	\$0	\$5,247	\$0	\$0	O.K.

City of Beresford

***** 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	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$109,532		\$104,285	\$0	\$0	\$5,247	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USI	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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	\$1,170	T37	\$610	\$511	\$0	\$48	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$2,191	T37	\$1,143	\$958	\$0	\$89	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****
InterLATA
Reserves and Deferrals

Part 36
InterLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13								
14								
15	\$8,493	T28	\$642	\$7,181	\$0	\$670	\$0	\$0
16	42,078	R44	0	42,078	0	0	0	0
17	0	R32	0	0	0	0	0	0
18	1,735	R68	1,378	0	0	357	0	0
19	0	R78	0	0	0	0	0	0
20	66,166	R117	62,996	0	0	3,169	0	0
21	0	T37	0	0	0	0	0	0
22								
23	\$118,471		\$65,016	\$49,259	\$0	\$4,197	\$0	\$0
24								
25								
26								
27	0	T37	\$0	\$0	\$0	\$0	\$0	\$0
28	0	T37	0	0	0	0	0	0
29	0	T37	0	0	0	0	0	0
30	0	T37	0	0	0	0	0	0
31								
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33								
34	\$118,471		\$65,016	\$49,259	\$0	\$4,197	\$0	\$0
35								
36								
37								
38								
39	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0
40	0	R44	0	0	0	0	0	0
41	0	R32	0	0	0	0	0	0
42	0	R68	0	0	0	0	0	0
43	0	R78	0	0	0	0	0	0
44	0	R117	0	0	0	0	0	0
45	0	T37	0	0	0	0	0	0
46								
47	\$0		\$0	\$0	\$0	\$0	\$0	\$0

ACCUM. DEPRECIATION, TPIS:

Support Assets
COE Switching
COE Operator
COE Transmission
IOT Equipment
Cable and Wire Facilities
Other Plant

ACCUM. AMORTIZATION:

Accum. Depreciation, PHFU
Accum. Amort., Tangible Inv.
Accum. Amort., Intang. Inv.
Accum. Amort., Other

ACCUM. DEF. INC. TAXES, NET:

Support Assets
COE Switching
COE Operator
COE Transmission
IOT Equipment
Cable and Wire Fac.
Unclassified

City of Beresford

***** 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	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	109,532	R117	104,285	0	0	5,247	0	0	O.K.
16										
17	Total	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
18	Factor	1.000000		0.575773	0.388012	0.000000	0.036215	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$81,764	17	\$0	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.914634	0.000000	0.085366	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$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	5,247	R117-83	0	0	0	5,247	0	0	O.K.
26										
27	Total	\$88,451		\$6,687	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
28	Factor	1.000000		0.075605	0.845483	0.000000	0.078912	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
31	Central Office Equipment	83,205	13	6,687	74,784	0	1,733	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	109,532	15	104,285	0	0	5,247	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
37	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$215,989	36	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
40	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	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	\$215,989	Q26	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
46	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.

City of Beresford

***** 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	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$34,312	U171	\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
64	Factor	1.000000		0.143341	0.375389	0.000389	0.266652	0.195086	0.019166	(0)
65										
66	Net Investment	100,877	P13	49,468	46,654	0	4,755	0	0	O.K.
67	Factor	1.000000		0.490380	0.462480	0.000000	0.047139	0.000000	0.000000	O.K.

City of Beresford

										City of Beresford											
										Part 36			Common	Local	Information	Common	Billing and	Other			
***** FCC PART 69 *****										InterLATA	Apportion	Line	Switching		Transport	Collection					
Operating Expenses and Taxes										Total											
										(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	\$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.	\$5,570	T30	\$421	\$4,709	\$0	\$440	\$0	\$0	\$0	O.K.										
21	General Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.										
22																					
23	Total General Support Exp.	\$5,570		\$421	\$4,709	\$0	\$440	\$0	\$0	\$0	O.K.										
24																					
25	Central Office Eq., Alloc.	\$5,359	T31	\$431	\$4,816	\$0	\$112	\$0	\$0	\$0	O.K.										
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0	O.K.										
27																					
28	Total COE Exp.	\$5,359		\$431	\$4,816	\$0	\$112	\$0	\$0	\$0	O.K.										
29																					
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.										
31	Other IOT	0	T43	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.	\$3,145	T33	\$2,994	\$0	\$0	\$151	\$0	\$0	\$0	O.K.										
37	Cable & Wire, Direct	8,134	Direct	0	0	0	8,134	0	0	0	O.K.										
38																					
39	Total C&WF Exp.	\$11,279		\$2,994	\$0	\$0	\$8,285	\$0	\$0	\$0	O.K.										
40																					
41	TOTAL PLT. SPEC. OPER. EXP.	\$22,207		\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	\$0	O.K.										
42																					
43	TOTAL PLT. SPEC., ex SUPPORT	\$16,637		\$3,425	\$4,816	\$0	\$8,396	\$0	\$0	\$0	O.K.										

City of Beresford

***** 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.	\$95	T18	\$55	\$37	\$0	\$3	\$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.	\$95		\$55	\$37	\$0	\$3	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$1,412	T18	\$813	\$548	\$0	\$51	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$1,412		\$813	\$548	\$0	\$51	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$1,372	R23	\$104	\$1,160	\$0	\$108	\$0	\$0	O.K.
72	Depr., COE Switching	4,100	R44	0	4,100	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	673	R68	535	0	0	139	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	2,836	R117	2,700	0	0	136	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$8,981		\$3,338	\$5,260	\$0	\$383	\$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.	\$8,981		\$3,338	\$5,260	\$0	\$383	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$10,488		\$4,206	\$5,845	\$0	\$437	\$0	\$0	O.K.

City of Beresford

***** 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	\$392	T37	\$204	\$171	\$0	\$16	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$392		\$204	\$171	\$0	\$16	\$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	13	(F)	0	0	13	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$13		\$0	\$0	\$13	\$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	658	(H)	0	0	0	0	0	658	O.K.
125	Bus. Ofc., EU Message	2,468	(H)	0	0	0	0	2,468	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 & 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	\$3,126		\$0	\$0	\$0	\$0	\$2,468	\$658	O.K.
134										
135	Cust. Serv., Msg. Process	\$2,769	(H)	0	0	0	0	2,769	0	O.K.
136	Cust. Serv., Other B&C	1,457	(H)	0	0	0	0	1,457	0	O.K.
137	Cust. Serv., CABS	2,841	T21	0	2,599	0	243	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	\$7,067		\$0	\$2,599	\$0	\$243	\$4,226	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$10,206		\$0	\$2,599	\$13	\$243	\$6,694	\$658	O.K.

City of Beresford

***** 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	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$10,598		\$204	\$2,770	\$13	\$259	\$6,694	\$658	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$22,207	41	\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	1,507	62 + 67 + 69	868	585	0	55	0	0	O.K.
169	Total Customer Operations	10,598	163	204	2,770	13	259	6,694	658	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$34,312		\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$1,184	T64	\$170	\$444	\$0	\$316	\$231	\$23	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$1,184		\$170	\$444	\$0	\$316	\$231	\$23	O.K.
179										
180	Admin. & General, Allocable	\$17,807	T64	\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$17,807		\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$18,990		\$2,722	\$7,129	\$7	\$5,064	\$3,705	\$364	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$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	\$62,283		\$10,979	\$25,269	\$21	\$14,595	\$10,399	\$1,022	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME City of Beresford
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 21-Mar-03 09:57:57 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	289,435	---	---	---	---	---	---	---
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., 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	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	893,765	---	---	---	---	---	---	---
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 4.13 Exch. Ln. Msg., PL & WATS	86,862	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	35,429	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	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	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	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	1,354,558	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	19,987	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	107,240	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---
84	Direct Support Leases	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
90	IOT Leases	0	---	0	0	0	0	0	0
91	C&WF Leases	0	---	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	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	184	---	0	0	184	0	0	184
101	Materials and Supplies	15,824	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
ENDING DECEMBER 31, 2001

***** 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	110,068	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	502,888	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	25,194	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	895,111	---	---	---	---	---	---	---
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.	72,182	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	0	0	0	0	0
152 Central Office Eq., Alloc.	65,436	---	---	---	---	---	---	---
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.	42,542	---	---	---	---	---	---	---
159 Cable & Wire, Direct	55,332	---	29,819	8,134	17,379	0	0	25,513

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

***** 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)	
176	Oth. Plt. and Equip., Alloc.	1,233	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	18,300	---	---	---	---	---	---	---
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	17,780	---	---	---	---	---	---	---
182	Depr., COE Switching	49,000	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	9,780	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	38,361	---	---	---	---	---	---	---
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	5,853	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0
193	Operator Service, Alloc.	490	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0
196	Alphabetical Directory	303	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	36,867	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	9,824	---	---	---	---	---	---	---
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	6,658	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	13,712	---	---	---	---	---	---	---
208	Cust. Serv., CABS	17,823	---	---	---	---	---	---	---
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.	11,286	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

***** 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)	
230	Admin. & General, Allocable	169,782	---	---	---	---	---	---	---
231	Admin. & General, Direct	19,467	---	0	0	19,467	0	0	19,467
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	0	---	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	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	0
249	Uncollectibles	184	---	0	0	184	0	0	184
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0
251	Other Revenue Taxes	0	---	0	0	0	0	0	0
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 City of Beresford
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Source/ Allocator	Interstate			Intrastate			TOTAL INTRASTATE
			Other	Private Line		InterLATA	Private Line		
				InterLATA	IntraLATA		InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	1,524	---	14	38	0	0	0	0	0
272 Equivalent Interexchange Cct. Miles	496	---	0	312	0	0	0	0	0
273 Interexchange Circuit Terminations	248	---	0	156	0	0	0	0	0

LAW OFFICES
 Ritter, Rogers, Wattier & Brown, LLP

Professional & Executive Building
319 South Coteau Street
P.O. Box 280
Pierre, South Dakota 57501-0280
www.riterlaw.com

E.D. MAYER
ROBERT C. RITER, Jr.
DARLA POLLMAN ROGERS
JERRY L. WATTIER
JOHN L. BROWN

July 11, 2003

RECEIVED

JUL 11 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

OF COUNSEL:
Brian B. Meyer
Robert D. Hofer

TELEPHONE
605-224-5825
605-224-7889
FAX
605-224-7102

Pam Bonrud
Public Utilities Commission
500 East Capitol Avenue
Pierre, South Dakota 57501

Re: 2001 Cost Study Dockets as follows:

TC02-087
TC02-078
TC02-080
TC02-071
TC02-089
TC02-064
TC02-072
TC02-053
TC02-079
TC02-090

Dear Pam:

You will find enclosed herein the original and ten copies of the MOTION TO DISMISS INTERVENOR AND MOTION FOR EXTENSION OF TIME for filing in the above-named 2001 cost study dockets in which S&S Communications intervened.

Sincerely yours,



Darla Pollman Rogers
Attorney at Law

DPR/ph

Enclosures

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION

JUL 11 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

Docket No. TC02-080
MOTION TO DISMISS AND MOTION FOR EXTENSION OF TIME TO RESPOND TO SECOND DISCOVERY REQUEST

BERESFORD MUNICIPAL TELEPHONE COMPANY (Company), through undersigned counsel, respectfully requests the Public Utilities Commission (Commission) to dismiss S&S Communications (S&S) as Intervenor in this proceeding, pursuant to ARSD 20:10:01:15.05, based on the reasons stated herein. Pending a hearing and ruling on the Motion to Dismiss, Company further requests an Extension of Time to Respond to Intervenor's Second Discovery Request, dated June 12, 2003.

A. Background

On or about June 18, 2002, Company filed its 2001 Intrastate Switched Access Cost Study for approval by the Commission. S&S petitioned to intervene in said docket on July 5, 2002, and S&S was granted intervention by the Commission on July 26, 2002.

In an ancillary proceeding, the Commission Staff opened a separate docket against S&S (TC02-166) that began as a Motion for an Order to Show Cause why S&S should not be found in violation of the Order Granting Certificate of Authority. This docket was commenced on September 27, 2002, and was followed by a series of additional motions from Staff and hearings in front of the Commission. On July 2, 2003, the Commission revoked S&S's Certificate of Authority to provide telecommunications services in South Dakota.

B. Argument for Dismissal of Petition to Intervene

The rules governing intervention are found in ARSD 20:10:01:15.02-05. ARSD 20:10:01:15.02 allows a person who is not an original party to a proceeding to petition to intervene if said person is one “who claims an interest in a pending proceeding.” The petition itself must “set out clearly and concisely the facts supporting the petitioner’s alleged interest in the proceeding,” as well as the position of the petitioner, to the extent known. (ARSD 20:10:01:15.03). The Commission is granted some discretion in acting upon a petition to intervene:

A petition to intervene shall be granted by the commission if the petitioner shows that the petitioner is specifically deemed by statute to be interested in the matter involved, that the petitioner is specifically declared by statute to be an interested party to the proceeding, or that by the outcome of the proceeding the petitioner will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner as distinguished from an interest common to the public or the taxpayers in general. ARSD 20:10:01:15.05.

Thus, overall, while intervention is generally liberally granted by the Commission, the rules do require a showing of a peculiar interest in the outcome of the proceeding, in absence of a statutorily granted right of intervention.

S&S filed its Motions to Intervene in all of the Local Exchange Carriers’ (LEC) dockets in July of 2002. S&S did not point to any statutorily granted right to intervention, so the first part of ARSD 20:10:01:15.05 is inapplicable. S&S alleged that as a switch-based interexchange carrier, it must purchase certain switched access services from the LECs. As a purchaser of switched access services, S&S claimed that “any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S ... as it will naturally affect S&S[’s] ... operating expenses.” (S&S Petition to Intervene). S&S noted some general concerns with regard to ineligible costs being included as recoverable costs, and also that the Commission’s decision in the cost

study dockets would “affect the customers of switched access services in general.” (S&S Petition to Intervene).

In early August of 2002, the Commission “found that S&S’s Petition(s) to Intervene was timely filed and demonstrates good cause to grant intervention,” and entered an Order to that effect in each of the LECs’ cost study dockets.

At the time the Petitions were filed by S&S and the Orders granted by the Commission were entered, the facts and application of the rules no doubt supported S&S’s intervention. Since that time, however, the facts have changed. As a result of the Commission’s Order of July 2, 2003, revoking S&S’s Certificate of Authority, S&S no longer has any pecuniary interest in the outcome of the cost study dockets. The change of facts is apparent:

1. S&S is no longer a switch-based interexchange carrier, and S&S no longer provides intrastate and interstate message telecommunications services to its subscribers.
2. S&S no longer purchases switched access services from LECs.
3. Because S&S no longer purchases switched access services from LECs, any increase in rates will not have any effect on S&S’s pecuniary interests or on its operating expenses.

Therefore, S&S can no longer demonstrate that “by the outcome of the proceeding [it] will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner . . .” (ARSD 20:10:01:15.05). S&S will not be affected by the outcome of the cost study dockets at all, as it is no longer in business.

S&S’s general allegation of interest based upon the “important and complex issues” that arise in tariff filing is insufficient to establish the level of interest re-

quired under the rules to grant and maintain intervenor status, nor is S&S's claimed interest based on the direct and immediate effect of switched access services on customers in general sufficient to sustain intervenor status. In fact, ARSD 20:10:01:15.05 states that to grant intervention to a petitioner, the petitioning party must demonstrate a peculiar interest that is distinguishable "from an interest common to the public or to the taxpayers in general."

In addition, S&S's intervention in this docket has not promoted a timely hearing and disposition of this case by the Commission. By way of example, the Commission Staff has requested S&S to provide a list of specific issues it will raise at the hearing. The purpose of Staff's request was to determine the amount of time to set aside for a hearing. To date, however, S&S has not responded to Staff's request, so a final hearing date has still not been scheduled. Instead of providing information and identifying specific issues to the Commission that will aid the Commission in its decision making process, S&S has continued to request information from companies without any stated purpose.

Because S&S can no longer demonstrate that it has an interest in the cost study docket, and because S&S's intervention has failed to facilitate the Commission's decision making role, S&S should be dismissed as an intervenor in this docket.

C. Argument for Extension of Time

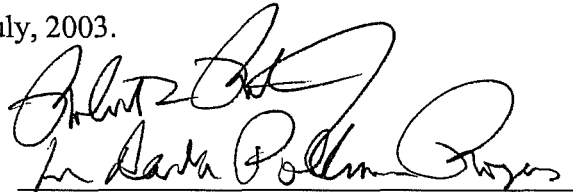
Prior to the hearings on June 30, 2003, and July 2, 2003, that culminated in the Commission revoking S&S's Certificate of Authority, S&S served Second Discovery Requests upon Company. The Discovery Requests are dated June 12, 2003, and under the rules of civil procedure, responses are due within thirty days.

Since the service of the Second Discovery Requests, S&S's Certificate of Authority was revoked, which is the reason for Company's Motion to Dismiss. In the

event the Commission grants Company's Motion, responses to the Discovery Requests would not be necessary. Therefore, Company requests that the Commission extend the time to respond to the Second Discovery Requests. If the Motion to Dismiss is denied, Company requests thirty days from the date of the Commission's ruling in which to respond to the Discovery Requests.

WHEREFORE, Company respectfully moves the Commission to dismiss S&S as an Intervenor and party in this docket, and to grant an extension of time to respond to discovery.

Dated this eleventh day of July, 2003.

A handwritten signature in black ink, appearing to read "Darla Pollman Rogers", written over a horizontal line.

Darla Pollman Rogers
Robert C. Riter
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Company

CERTIFICATE OF SERVICE

The undersigned hereby certifies that she served a copy of the foregoing **MOTION** upon the person herein next designated, on the date below shown, by depositing a copy thereof in the United States mail at Pierre, South Dakota, postage prepaid, in an envelope addressed to said addressee, to-wit:

John W. Burke
Barker, Wilson, Reynolds & Burke, LLP
P. O. Box 100
Belle Fourche, South Dakota 57717-0100

Dated this eleventh day of July, 2003.



Darla Pollman Rogers
Robert C. Riter
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Company

BARKER WILSON REYNOLDS & BURKE
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BELLE FOURCHE, SD 57717-0100
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REPLY TO: BELLE FOURCHE OFFICE

July 22, 2003

RECEIVED

JUL 24 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: Intervenor's Brief in Resistance to Motion to Dismiss and Motion for Extension of Time

Dear Debra:

Enclosed please find the originals and ten copies of each of **Intervenor's Brief in Resistance to Motion to Dismiss and for Extension of Time** for filing in the following matters:

TC02-071 Baltic Telecom Cooperative
TC02-080 Beresford Municipal Telephone Company
TC02-078 Bridgewater-Canistota Independent Telephone Company
TC02-076 Brookings Municipal Telephone Company
TC02-087 DTG Community Telephone
TC02-072 East Plains Telecom, Inc.
TC02-053 Interstate Telecommunication Cooperative, Inc.
TC02-079 Kennebec Telephone Company
TC02-090 Local Exchange Carriers Association
TC02-068 McCook Cooperative Telephone Company
TC02-067 Midstate Communications, Inc.
TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.
TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.
TC02-058 Sioux Valley Telephone Company
TC02-091 South Dakota Network, L.L.C.
TC02-065 Splitrock Properties, Inc.
TC02-066 Splitrock Telecom Cooperative, Inc.
TC02-064 Sully Buttes Telephone Cooperative, Inc.
TC02-089 Tri-County Telcom, Inc.
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

Debra Elofson
July 22, 2003
Page 2

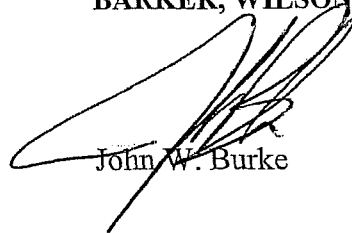
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.

A handwritten signature in black ink, appearing to read "John W. Burke", is written over the typed name. The signature is stylized and somewhat cursive.

John W. Burke

JWB/bb
Enclosures
cc: S&S Communications
Darla Rogers

RECEIVED

**BEFORE THE PUBLIC UTILITIES COMMISSION JUL 24 2003
OF THE STATE OF SOUTH DAKOTA**

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

TC02-080

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

)
)
)
) **INTERVENOR’S BRIEF IN
RESISTANCE TO MOTION
TO DISMISS AND MOTION
FOR EXTENSION OF TIME**
)
)

COMES NOW the Intervenor, S&S Communications, by and through its attorneys of record, Barker, Wilson, Reynolds & Burke, L.L.P., and hereby submits the following in resistance to Petitioner’s Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Requests.

ARGUMENT AND AUTHORITIES

1. PETITIONER’S MOTION TO DISMISS SHOULD BE DENIED.

Petitioner contends that S&S Communications should be dismissed as an Intervenor in this matter. In its words, “[b]ecause S&S no longer purchases switched access services from LECs, any increase in rates will not have any effect on S&S’s pecuniary interest or on its operating expenses.” Disappointingly, in an unwarranted personal attack, Petitioner adds that “S&S’s intervention in this docket has not promoted a timely hearing and disposition of this case by the Commission.” Petitioner’s Motion to Dismiss at 4. Given Petitioner’s comment, before addressing Petitioner’s Motion to Dismiss on the merits, a review of the parties’ respective efforts to “promote[] a timely hearing and disposition of this case by the Commission” is warranted.

1. S&S Communications has worked toward the timely hearing and disposition of this matter.

In June of 2002, Petitioner filed its 2001 Intrastate Switched Access Cost Study for

approval by this Commission. Thereafter, S&S Communications filed S&S Communications' Petition to Intervene. S&S Communications' Petition to Intervene was granted.

On July 26, 2002, S&S Communications served Intervenor's Discovery Requests. On August 26, 2002, *thirty days* after Intervenor's Discovery Requests had been served, Petitioner served its Response to Intervenor's Discovery Requests in which Petitioner objected to each and every one of the Requests for Production. Because Petitioner did nothing more than object to the discovery requests, Petitioner's Response could have been served immediately thereby saving the parties and the Commission thirty days in this process. Instead, Petitioner waited the full thirty days to produce nothing.

On September 4, 2002, just over one week after receiving Petitioner's "responses" to Intervenor's Discovery Requests, S&S Communications served S&S Communications' Request for Access to Confidential Information.

After hearing very little from counsel for Petitioner over the next two months, on November 15, 2002, counsel for S&S Communications mailed counsel for Petitioner a letter stating as follows:

As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if it was only reviewed by S&S Communications' expert, Porter Childers. I am writing to simply state that my patience is at an end, and that, therefore, if you do not advise me that this information can be reviewed by Mr. Childers by 12 p.m. on Monday, I will take immediate action, which may or may not include renewed Requests for Access to Confidential Information.

See Attachment A (copy of letter from Burke to Rogers dated November 15, 2002) (emphasis added). This letter prompted a response and, after some discussion, counsel for S&S Communications received a draft of a Protective Agreement on December 5, 2002.

Approximately eight days later, on December 13, 2002, counsel for S&S Communications faxed a copy of a revised Protective Agreement to counsel for Petitioner “with various modifications.” See Attachment B (copy of letter from Burke to Rogers dated December 13, 2002). Counsel for Petitioner faxed another revised Protective Agreement to counsel for S&S Communications on December 18, 2002.

On December 31, 2002, counsel for S&S Communications faxed yet another revised Protective Agreement to counsel for Petitioner. See Attachment C (copy of letter from Burke to Rogers dated December 31, 2002). After counsel for S&S Communications did not hear from counsel for Petitioner during the two weeks that followed, counsel for S&S Communications wrote a letter to counsel for Petitioner stating as follows:

A couple of days ago I called your office and was informed that you would call me back in a few minutes. I did not hear from you later that day, nor did I hear from you yesterday. As a result, I called again yesterday and left another message. In the meantime, we have received an e-mail from Karen Cremer at the Public Utilities Commission indicating that they would like to move forward with these dockets. For that reason, and because I believe that you have had plenty of time to review the language in the Protective Agreement, I would like to know whether you intend to sign the Protective Agreement by 5 p.m. MST today. If I do not hear from you in this regard, I will contact Ms. Cremer on Monday morning and ask that she set a hearing.

While I appreciate that you may be busy, I am sure that you can understand why I do not risk S&S Communications’ meaningful participation in these dockets simply because your clients are struggling with the language of a Protective Agreement concerning documents which we are clearly entitled to.

See Attachment D (copy of letter from Burke to Rogers dated January 17, 2003) (emphasis added).

Approximately three days later, on January 20, 2003, counsel for S&S Communications received a facsimile from counsel for Petitioner accompanied by another draft of the Protective Agreement. After further discussions, on February 3, 2003, counsel for S&S Communications

received yet another proposed Protective Agreement from counsel for Petitioner. Within a matter of days, the parties agreed to a Protective Agreement and it was circulated for the appropriate signatures. Approximately six weeks later, during the first week of April, 2003, a number of the “cost studies” were mailed to S&S Communications’ expert, Porter Childers.

After his initial review of the cost studies, Porter Childers related that additional information was needed to permit a meaningful consideration as to whether an increase of South Dakota’s already high switched access rates is appropriate. On June 12, 2003, S&S Communications served Intervenor’s Second Discovery Requests. To date, Petitioner has not responded to these requests. Instead, like before, Petitioner waited twenty-nine days and then served the present Motion for Extension of Time to Respond to Second Discovery Request.

Given the preceding, S&S Communications would submit that it has been Petitioner, and not S&S Communications, that “has not promoted a timely hearing and disposition of this case by the Commission.” Petitioner’s Motion to Dismiss at 4.¹

2. S&S Communications should not lose its intervenor status.

Though it fails to cite a single case in support of its argument, Petitioner contends that S&S Communications should be dismissed as an intervenor in this matter. According to Petitioner, “S&S can no longer demonstrate that ‘by the outcome of the preceding [it] will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner’” Petitioner’s Motion to Dismiss at 3. S&S Communications should not lose its

¹ Petitioner submits that S&S Communications has not responded to Staff’s request for a list of specific issues. Petitioner’s Motion to Dismiss at 4. Petitioner’s representation is inaccurate and misleading. Staff did ask counsel for S&S Communications for an issues matrix. Thereafter, counsel for S&S Communications contacted Staff and informed it that until it had obtained the additional information requested from Petitioner—information needed by S&S Communications’ expert, Porter Childers—that it would be unable to provide an issues matrix.

intervenor status.

First, once this Commission granted S&S Communications status as an intervenor in this matter, it became “a party to the proceeding.” ARSD 20:10:01:15.05. Accord 7C C. Wright & A. Miller, *Federal Practice and Procedure* § 1920 (1985); Schneider v. Dumberton Developers, Inc., 767 F2d 1007, 1017 (CADC 1985) (“When a party intervenes, it becomes a full participant in the lawsuit and is treated just as if it were an original party.”). By rule, “[a]s a party,” S&S Communications became “entitled . . . to all . . . rights granted to parties by statute.” ARSD 20:10:01:15.05. Parties cannot be summarily dismissed from a matter. See SDCL 15-6-12(b) (motion to dismiss (1) for lack of jurisdiction over the subject matter; (2) for lack of jurisdiction over the person; (3) due to insufficiency of process; (4) due to insufficiency of service of process; (5) for failure to state a claim upon which relief can be granted; (6) for failure to join a party under § 15-6-19); SDCL 15-6-12(c) (motion for judgment on the pleadings); SDCL 15-6-41(b) (motion for involuntary dismissal); SDCL 15-6-56 (motion for summary judgment). Thus, as a party, S&S Communications cannot be summarily dismissed from this proceeding.

Second, the Commission should not overlook the fact that Petitioner will not in any way be prejudiced by S&S Communications’ continued participation in this proceeding. If Petitioner’s cost studies support the rates they seek to implement, and Petitioner has nothing to hide, it should, frankly, be indifferent to S&S Communications’ continued participation.

Third, S&S Communications’ continued participation will aid the Commission in obtaining its ultimate objective of switched access rates that are fair to Petitioner, interexchange carriers, and the citizens of South Dakota. If Petitioner shares this objective—which it should—how can it *reasonably* maintain that S&S Communications should not be allowed to

continue to participate and assist the Commission.²

2. PETITIONER'S MOTION FOR EXTENSION SHOULD BE DENIED.

As noted earlier, after his initial review of the cost studies, S&S Communications' expert, Porter Childers, indicated that additional information was needed to analyze whether an increase of South Dakota's already high switched access rates was appropriate. S&S Communications served Intervenor's Second Discovery Requests on June 12, 2003. Although Petitioner agrees that its "responses are due within thirty days," it seeks an extension because "[i]n the event the Commission grants Company's Motion, responses to the Discovery Requests would not be necessary." Petitioner's Motion to Dismiss at 4-5. Petitioner's Motion should be denied.

Petitioner's Motion is nothing more than a transparent attempt to further delay inquiry into the basis for the switched access rates it seeks to charge. It is worth noting that as of the day S&S Communications' Certificate of Authority was revoked (July 3, 2003)—the event which serves as the basis for Petitioner's Motion—Petitioner had had Intervenor's Second Discovery Requests for approximately twenty days. Because Petitioner only had thirty days to respond to Intervenor's Discovery Requests, Petitioner should have had a substantial portion of the documents already gathered and therefore should have at least produced the documents it had already gathered. There is no good faith reason why Petitioner had not already produced at least what it had gathered by July 3. S&S Communications' expert could be reviewing such documents right now. Petitioner's Motion directly contradicts the promotion of the "timely hearing and disposition of this case by the Commission." Petitioner's Motion to Dismiss at 4.

² In addition, Petitioner will no doubt seek retroactive recovery of the increased switched access rates from interexchange carriers, including S&S Communications. In that case, Petitioner will be seeking additional funds from S&S Communications and, as a result, the Commission's decision will directly and immediately affect the pecuniary interests of S&S Communications.

Dated this 22nd day of July, 2003.

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.
Attorneys for S&S Communications


By: 

John W. Burke
211 Zinnia Street
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 22nd day of July, 2003, I caused a copy of the foregoing **INTERVENOR'S BRIEF IN RESISTANCE TO MOTION TO DISMISS AND MOTION FOR EXTENSION OF TIME** to be served upon the following via facsimile and first class mail:

Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P.O. Box 280
Pierre, SD 57501


John W. Burke

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

www.courtroomcounselors.com

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211 ZINNIA STREET
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BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

November 15, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications/RLECs

Dear Ms. Rogers:

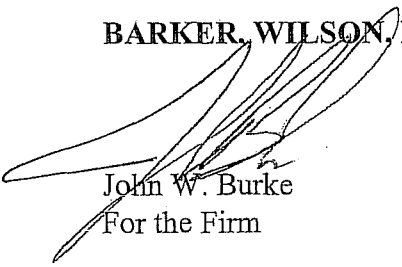
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if it was only reviewed by S&S Communications' expert, Porter Childers. I am writing to simply state that my patience is at an end, and that, therefore, if you do not advise me that this information can be reviewed by Mr. Childers by 12 p.m. on Monday, I will take immediate action, which may or may not include renewed Requests for Access to Confidential Information.

I look forward to hearing from you in this regard. If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb

cc: S&S Communications

Attachment
A

BARKER WILSON REYNOLDS & BURKE
LAWYERS

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605.723.8000 ♦ FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

December 13, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications/RLECs

Dear Darla:

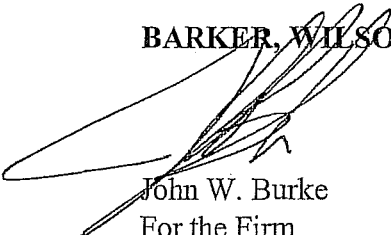
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

I look forward to hearing from you in this regard. In the meantime, if you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
B

BARKER WILSON REYNOLDS & BURKE
LAWYERS

KENNETH E. BARKER"

MICHAEL A. WILSON'

MICHAEL P. REYNOLDS"

JOHN W. BURKE"

JEFFERY D. COLLINS

www.courtroomcounselors.com

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P.O. Box 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 • Fax: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

December 31, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: Protective Agreement

Dear Darla:

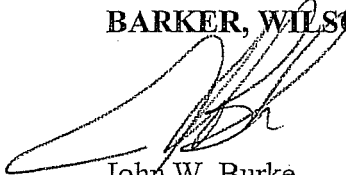
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft for your review. In my opinion, it protects the interests of both your clients and S&S Communications.

I look forward to hearing from you in this regard. In the meantime, if you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
C

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P.O. Box 9335
RAPID CITY, SD 57709-9335
605.718.8000 ♦ FAX: 605.718.8010

211 ZINNIA STREET
P.O. Box 100
BELLE FOURCHE, SD 57717-0100
605.723.8000 ♦ FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

January 17, 2003

VIA FACSIMILE AND FIRST CLASS MAIL

Darla Rogers
Meyer & Rogers
P.O. Box 1117
Pierre, SD 57501

Re: S&S Communications v. RLEC's

Dear Darla:

A couple of days ago I called your office and was informed that you would call me back in a few minutes. I did not hear from you later that day, nor did I hear from you yesterday. As a result, I called again yesterday and left another message. In the meantime, we have received an e-mail from Karen Cremer at the Public Utilities Commission indicating that they would like to move forward with these dockets. For that reason, and because I believe that you have had plenty of time to review the language in the Protective Agreement, I would like to know whether you intend to sign the Protective Agreement by 5 p.m. MST today. If I do not hear from you in this regard, I will contact Ms. Cremer on Monday morning and ask that she set a hearing.

While I appreciate that you may be busy, I am sure that you can understand why I do not risk S&S Communications' meaningful participation in these dockets simply because your clients are struggling with the language of a Protective Agreement concerning documents which we are clearly entitled to.

I look forward to hearing from you in this regard. If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, L.L.P.


John W. Burke
For the Firm

JWB/bb

Attachment
D

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE ESTABLISHMENT)	NOTICE OF INTENT TO
OF SWITCHED ACCESS REVENUE)	CONSIDER MOTION AS ONE
REQUIREMENT FOR BERESFORD)	FOR SUMMARY
MUNICIPAL TELEPHONE COMPANY)	JUDGMENT; ORDER FOR
)	AND NOTICE OF HEARING;
)	ORDER EXTENDING TIME
		FOR RESPONSE
		TC02-080

On June 27, 2002, Beresford Municipal Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 23, 2002, the Commission granted intervention to S&S.

On July 11, 2003, Company filed a Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request (Motions). On July 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

The Commission scheduled the Motions for consideration at its regular meeting on August 4, 2003, and the Commission voted unanimously to serve notice on the parties that S&S's Motion to Dismiss will be considered at the Commission's next regularly scheduled meeting on August 19, 2003, at 1:30 p.m. CDT at the Ramada Inn in Aberdeen, South Dakota, alternatively as a motion for summary judgment or as a motion to dismiss. The Commission further voted unanimously to extend the time for Company's response to S&S's pending discovery requests until after decision on Company's Motion to Dismiss and the further order of the Commission.

After hearing and considering the briefs, arguments and factual representations of the parties at its August 4, 2003 meeting, the Commission finds and concludes that S&S has raised an issue as to whether a genuine issue of material fact exists as to whether S&S presently continues to have an interest in the subject matter of this proceeding that is sufficient under ARSD 20:10:01:15.05 to maintain its standing as an intervening party in the proceeding. The Commission further finds and concludes that the issue of whether a genuine issue of material fact exists should be determined before the Motion to Dismiss is decided. The Commission further finds and concludes that if a genuine issue of material fact as to S&S's present interest in the subject matter of this proceeding is presented, then the Commission should hold a preliminary factual hearing to resolve such issue of fact related to S&S's continuing standing to maintain intervenor party status.

The Commission therefore serves notice, in conformity with *Richards v. Lenz*, 539 N.W.2d 80 (S.D. 1995), that it will hold a hearing on August 19, 2003, at 1:30 p.m., at the Ramada Inn, 2727 6th Avenue S.E., Aberdeen, South Dakota, to consider Company's Motion to Dismiss as a motion for summary judgment under SDCL 1-26-18 and 15-6-56, for purposes of considering the issue of whether a genuine issue of material fact exists as to S&S's current interest in this proceeding. If a genuine issue of material fact is not presented, the Commission will determine the issue of whether S&S currently has a sufficient interest in the proceeding to maintain its status as an intervenor party as a question of law based upon the material facts as to which there is no genuine issue. On or

before August 15, 2003, S&S shall file and serve on the parties hereto any affidavit(s) or other proof it wishes to present to demonstrate that a genuine issue of material fact exists as to its present interest in the outcome of this proceeding. On or before August 18, 2003, Company shall file and serve any opposing affidavit(s) or other proofs.

The Commission further serves notice that if the Commission determines at the August 19, 2003 hearing that a genuine issue of material fact is presented as to S&S's current interest in the proceeding, that the Commission will thereupon at such time and place take evidence from S&S and other parties hereto on the issue of S&S's current interest in this proceeding.

The issue at the hearing will be whether by the outcome of the proceeding S&S will be bound and affected either favorably or adversely with respect to an interest peculiar to S&S as distinguished from an interest common to the public or to the taxpayers in general. The hearing will be an adversary proceeding conducted pursuant to SDCL Chapter 1-26. All parties have the right to be present and to be represented by an attorney. These rights and other due process rights may be forfeited if not exercised at the hearing. The Commission will consider all evidence and arguments presented at the hearing. To the extent allowed by law for appeals of interlocutory decisions, the Commission's decision may be appealed by the parties to the circuit court and the state Supreme Court as provided by law. It is therefore

ORDERED, that a hearing shall be held at the time and place and in the manner specified above, on the issue set forth above; and it is further

ORDERED, that S&S shall file and serve any affidavit(s) or other proof as to the above issue on or before August 15, 2003, and that Company shall file and serve any opposing affidavit(s) or other proof on or before August 18, 2003; and it is further

ORDERED, that the time for Company to respond to S&S's pending discovery requests is extended until after the Motion to Dismiss is decided and the further order of the Commission.

Pursuant to the Americans with Disabilities Act, this hearing is being held in a physically accessible location. Please contact the Public Utilities Commission at 1-800-332-1782 at least 48 hours prior to the hearing if you have special needs so arrangements can be made to accommodate you.

Dated at Pierre, South Dakota, this 8th day of August, 2003.

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>Melaine Kolbo</u>
Date:	<u>8/8/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

BARKER WILSON REYNOLDS & BURKE
L A W Y E R S

KENNETH E. BARKER
MICHAEL A. WILSON
MICHAEL P. REYNOLDS
JOHN W. BURKE
JEFFERY D. COLLINS

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605.723.8000 • FAX: 605.723.8010

REPLY TO: BELLE FOURCHE OFFICE

August 14, 2003

VIA FACSIMILE ONLY

Ms. Pamela Bonrud
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol
Pierre, SD 57501

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

I am writing to simply advise you that earlier today I mailed, via overnight delivery, an *Affidavit of Les S. Sumption* to be filed each of the below referenced dockets. I am enclosing a copy of one of the Affidavits for your reference.

- TC02-071 Baltic Telecom Cooperative
- TC02-080 Beresford Municipal Telephone Company
- TC02-078 Bridgewater-Canistota Independent Telephone Company
- TC02-076 Brookings Municipal Telephone Company
- TC-02-087 DTG Community Telephone
- TC-02-072 East Plains Telecom, Inc.
- TC02-053 Interstate Telecommunication Cooperative, Inc.
- TC02-079 Kennebec Telephone Company
- TC02-090 Local Exchange Carriers Association
- TC02-068 McCook Cooperative Telephone Company
- TC02-067 Midstate Communications, Inc.
- TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.
- TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.
- TC02-058 Sioux Falley Telephone Company
- TC02-091 South Dakota Network, L.L.C.
- TC02-065 Splitrock Properties, Inc.
- TC02-066 Splitrock Telecom Cooperative, Inc.
- TC02-064 Sully Buttes Telephone Cooperative, Inc.

Ms. Pamela Bonrud
Executive Director
August 14, 2003
Page 2

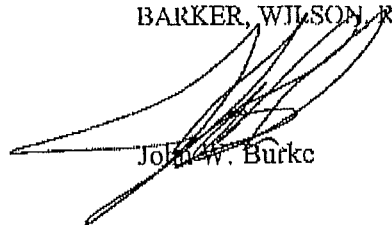
TC02-089 Tri-County Telcom, Inc.
TC02-077 Union Telephone Company
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

If you have any questions, please feel free to give me a call at any time.

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, LLP



John W. Burke

JWB/bb
Enclosure

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

**IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS REVENUE REQUIREMENT**

) TC02-053; TC02-052; TC02-054;
) TC02-058; TC02-064; TC02-065;
) TC02-066; TC02-067; TC02-068;
) TC02-071; TC02-072; TC02-073;
) TC02-074; TC02-076; TC02-077;
) TC02-078; TC02-079; TC02-080;
) TC02-087; TC02-088; TC02-089;
) TC02-090; TC02-091
)

AFFIDAVIT OF LES S. SUMPTION

Les S. Sumption, being first duly sworn upon his oath, deposes and states as follows:

1. That I am one of the partners that owns and operates Intervenor S&S Communications.
2. That I make this Affidavit in resistance to Petitioner's Motion to Dismiss and/or Motion for Summary Judgment.
3. That prior to losing its Certificate of Authority S&S Communications was a switch-based interexchange carrier that provided both intra and interstate long distance communications services to subscribers throughout South Dakota.
4. That providing intrastate long distance services in South Dakota requires the following switched access services: Originating Carrier Common Line Access; Originating Local Switching; Originating Local Transport; Centralized Equal Access Service; Terminating Local Transport; Terminating Local Switching; and Terminating Carrier Common Line Access. Pursuant to tariffs, the cost to purchase such services exceeds \$.20 per minute.
5. That over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets.

6. That S&S Communications is presently in negotiations to sell its business and/or assets.
7. That S&S Communications' pecuniary interests will be directly and immediately affected by the Commission's decision on this matter for the following reasons:
 - (A) Subsequent to the sale, S&S Communications, regardless of the name by which it will do business, will have to purchase switched access services;
 - (B) The individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota;
 - (C) If the individual and/or entity interested in purchasing S&S Communications and/or its assets fails to follow through with the purchase, S&S Communications will be divested of a substantial amount of revenue that would have been directed to creditors and/or subscribers that lost service.

Further your affiant sayeth not.

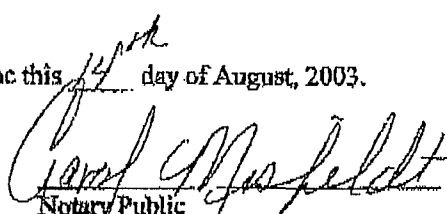
Dated this 14 day of August, 2003.



Les S. Sumption

Subscribed and sworn to before me this 14th day of August, 2003.





Notary Public
My Commission Expires: 1-25-2006

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION

AUG 18 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT

Docket No.'s TC02-052, TC02-053,
TC02-054, TC02-058, TC02-064,
TC02-065, TC02-066, TC02-067,
TC02-068, TC02-071, TC02-072,
TC02-073, TC02-074, TC02-076,
TC02-077, TC02-078, TC02-079,
TC02-080, TC02-087, TC02-088,
TC02-089, TC02-090, TC02-091

RESPONSE OF COMPANIES NAMED IN ABOVE DOCKETS
TO AFFIDAVIT OF LES S. SUMPTION

Relevant Background

In June of 2002, each of the companies named in the above dockets (hereinafter "Companies") filed its 2001 Intrastate Switched Access Cost Study. S&S Communications ("S&S") was granted intervention status in the above dockets by the Commission on July 23, 2002.

On July 1, 2003, pursuant to properly given statutory notice, the Companies' switched access rates became effective, subject to final approval/refund by the Commission. On July 2, 2003, Commission revoked S&S's Certificate of Authority to do business as a telecommunications company in South Dakota.

On July 11, 2003, each of the Companies filed a Motion to Dismiss S&S as Intervenor in the Cost Study Dockets and Motion for Extension of Time to Respond to S&S's Second Discovery Request. S&S filed a Brief in Resistance to Companies' Motions.

On August 4, 2003, the Commission considered the Motions and voted to reconsider the Motion to Dismiss on August 19, 2003, alternatively as a Motion for Summary Judgment or as a Motion to Dismiss. The Commission extended the time of Companies to respond to the Second Discovery Requests pending ruling on the Motion to Dismiss.

On August 14, 2003, S&S filed an Affidavit of Les S. Sumption, resisting Companies' Motion to Dismiss and/or Motion for Summary Judgment. This Response is filed by Companies in support of the Motion to Dismiss and the Motion for Summary Judgment.

Issue

The issue presented is whether a genuine issue of material fact exists as to S&S's current interest in the cost study dockets. If the Commission determines that no genuine issue of material fact exists, it will proceed to determine whether S&S currently has sufficient interest in the proceeding to maintain its status as intervenor party as a question of law.

If the Commission determines S&S has alleged sufficient facts in its Affidavit to establish that a genuine issue of material fact may exist, the Commission will proceed to take evidence from S&S and other parties on the issue of S&S's current interest in the Companies' cost study dockets. The issue at said factual hearing will be whether by the outcome of these proceedings (the cost study dockets) S&S will be bound and affected either favorably or adversely with respect to an interest peculiar to S&S as distinguishable from an interest common to the public or to the taxpayers in general.

Argument

It is Companies' position that a further factual hearing is not necessary, as the Affidavit filed by S&S in this docket is insufficient to establish the existence of a genuine issue of material fact.

SDCL § 15-6-56 governs summary judgment practice. Specifically, SDCL § 15-6-56(e) addresses the form of affidavits necessary to support or oppose a summary judgment motion:

Supporting and opposing affidavits shall be made on personal knowledge, shall set forth such facts as would be admissible in evidence . . . when a motion for summary judgment is made . . . an adverse party may not rest upon the mere allegations or denials of his pleading, but his response . . . must set forth specific facts showing that there is a genuine issue for trial.

A careful review of the Affidavit of Les S. Sumption shows that it falls far short of the statutory standards for opposing affidavits. Paragraph 5 of the Affidavit states that over the past several weeks, "several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets." Paragraph 6 states that S&S is presently negotiating to sell "its business and/or its assets." S&S, however, submits no supplemental documents supporting its stated allegations.

It is highly speculative at best that S&S could sell its business. This Commission can take judicial notice of the fact that S&S can no longer provide services, since its Certificate of Authority has been revoked. Therefore, sale of S&S as a business is very unlikely. S&S is asking the Commission to keep it in these dockets on the slim chance of a sale of its business. No facts are submitted to substantiate these allegations: What is the name of the proposed buyer? Is it an individual or an entity? In his Affidavit, Mr. Sumption apparently cannot decide what type of buyer he is dealing with, despite his assertion that he is "presently" engaged in negotiations. Is the sale one of a business

or one of assets? Again, Mr. Sumption is unable to state what type of sale he is presently negotiating. It is important to remember that the purpose of the current dockets is to determine and establish fair switched access rates in accordance with this Commission's rules, not whether S&S can sell its business or assets.

Nor does Mr. Sumption's Affidavit establish sufficient facts to show that S&S's pecuniary interests will be "directly and immediately affected" by the outcome of these dockets. There is no evidence whatsoever that S&S Communications "will have to purchase switched access services." It obviously cannot do so without a Certificate of Authority. Even assuming for purposes of argument that S&S sells its business as an on-going telecommunications business, which is not only a stretch of the imagination but also not even affirmatively stated and supported by Mr. Sumption's Affidavit, the new buyer would have to establish its own interest in the Companies' switched access rates. Mr. Sumption cannot raise concerns of a phantom buyer and expect such vicarious allegations to sustain the level of specificity required by SDCL 15-6-56(e) to oppose a summary judgment motion. Such hearsay would not be admissible in a factual hearing. If, on the other hand, S&S does sell assets, such as a switch or other personal property, the outcome of these dockets would have no effect whatsoever on such a sale.

The standards of specificity of affidavits in support of or in opposition to summary judgment are high under South Dakota case law as well. The clearest example is found in the case of The Estate of Fredris J. Elliott vs. A&B Welding Supply Company, Inc., 594 NW2d 707 (SD 1999). The case involved agreements among shareholders for the purchase of stock. Specifically, the Estate tried to challenge the validity of written buy/sell agreements on the basis of alleged oral agreements between the share-

holders. In granting summary judgment upholding the validity of the written agreements, the Court stated:

However, proof of a mere possibility is never sufficient to establish a fact . . . “When challenging a summary judgment, the nonmoving party ‘must substantiate his allegations with sufficient probative evidence that would permit a finding in his favor on more than mere speculation, conjecture, or fantasy.’” Himrich v. Carpenter, 569 NW2d 568, 573 (quoting Moody v. St. Charles County, 23 F3d 1410, 1412 (8th Cir. 1994)).

See also Estate of Thomas v. Sheffield, (“mere allegations are not sufficient to preclude summary judgment”), 511 NW2d 841, 844 (SD 1994). Also on point is the case of Paradigm Hotel Mortgage Fund v. Sioux Falls Hotel Company, Inc., 511 NW2d 567 (SD 1994). The Hotel appealed the trial court’s grant of summary judgment to Paradigm in a foreclosure action against Hotel on a defaulted mortgage loan. The argument centered around the value of the mortgaged property. Hotel, in opposition to the summary judgment motion, failed to complete an appraisal “or to obtain evidence to back up [its] conclusory allegations.”

The trial court was left to decide whether an issue of fact existed on value based upon Defendant’s appraiser’s assertion that the property was worth “substantially more” than the value shown in the mortgage holder’s appraisal. In sum, the circuit court was asked to anticipate possible proof. Unsupported conclusions and speculative statements do not raise a genuine issue of fact. Paradigm at 569.

S&S is doing exactly what the Defendant in Paradigm did. It is asking this Commission to find that there is a genuine issue of material fact by “anticipating possible proof.” The “unsupported conclusions and speculative statements” in Mr. Sumption’s Affidavit clearly do not raise a genuine issue of fact.

Conclusion

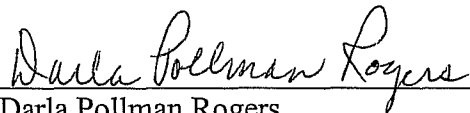
Since S&S has failed to establish that a genuine issue of material fact exists as to its current interest in the proceeding, the Commission can proceed to determine

whether S&S currently has sufficient interest in the cost study dockets to maintain its status as an intervenor party as a matter of law. Companies have established in prior proceedings before this Commission:

- (a) That S&S does not pay Companies' 2001 switched access charges, as its Certificate of Authority is revoked and it is no longer in business; thus S&S no longer has any interest in the cost study dockets;
- (b) That S&S has failed to establish a peculiar interest beyond that of the general public;
- (c) That S&S's continued presence in these dockets is prejudicial to the Companies;
- (d) That this Commission has the expertise and authority to establish switched access rates without S&S's continued participation in these dockets;
- (e) That no issue exists as to retroactive applicability of the 2001 switched access rates; and
- (f) That courts and commissions have full authority to rule upon intervenor status, including the authority to dismiss an intervenor.

Accordingly, Companies respectfully request this Commission to grant the Motion to Dismiss S&S as an intervenor in each of the above-numbered dockets. Companies also request the Commission to order that Companies are not required to respond to S&S's Second Discovery Requests.

Respectfully submitted this eighteenth day of August, 2003.



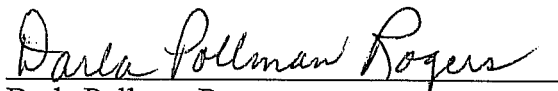
Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Companies

CERTIFICATE OF SERVICE

The undersigned hereby certifies that she served a copy of the foregoing **RESPONSE** upon the person herein next designated, on the date below shown, by facsimile and by depositing a copy of the said Response in the United States mail at Pierre, South Dakota, postage prepaid, in an envelope addressed to said addressee, to-wit:

John W. Burke
Barker, Wilson, Reynolds & Burke, LLP
P. O. Box 100
Belle Fourche, South Dakota 57717-0100

Dated this eighteenth day of August, 2003.



Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Companies

TELEC CONSULTING RESOURCES INC.

Suite 310, Embassy Tower
9300 Underwood Avenue
Omaha, NE 68114
402.398.0062
Fax 402.398.0065

August 28, 2003

233 South 13th Street, Suite 1225
Lincoln, NE 68508
402.441.4315
Fax 402.441.4317

Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

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AUG 28 2003

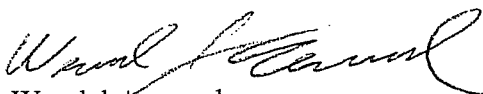
**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone (the "Company"), currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised to remove Global Crossing uncollectibles. Five copies of each Company's' studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Wayne Akland – Beresford Municipal
Rod Bowar – Kennebec Telephone Co.
Rick Freemark – Union Telephone Co.

City of Beresford

***** 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	\$216,029	J13	\$105,952	\$99,897	\$0	\$10,180	\$0	\$0	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	\$21,603		\$10,595	\$9,990	\$0	\$1,018	\$0	\$0	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$21,603		\$10,595	\$9,990	\$0	\$1,018	\$0	\$0	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	145,442	J33-35, 40	26,346	61,558	52	36,563	18,353	2,569	O.K.
24										
25	Total IntraLATA Rev. Req.	\$167,045		\$36,942	\$71,548	\$52	\$37,581	\$18,353	\$2,569	O.K.
26										
27										
28										
INTERLATA:										
29										
30										
31	Net Investment	\$100,877	P13	\$49,468	\$46,654	\$0	\$4,755	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	62,283	P33-35, 40	10,979	25,269	21	14,595	10,399	1,022	O.K.
40										
41	Total InterLATA Rev. Req.	\$72,371		\$15,925	\$29,934	\$21	\$15,071	\$10,399	\$1,022	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$239,416		\$52,867	\$101,482	\$73	\$52,652	\$28,751	\$3,591	
	ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467			
	ACCESS RATE PER MINUTE	\$0.071026		\$0.018139	\$0.034820		\$0.018066			

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

AUG 29 2003

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City of Beresford

		Intrastate								
		Message Telephone Service				Private Line				
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(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%	
14	Federal Income Tax Rate	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%	
16										
17										
18	Net Investment	\$1,304,231	C68	\$987,326	\$100,877	\$216,029	\$0	\$0	\$316,906	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	\$130,423		\$98,733	\$10,088	\$21,603	\$0	\$0	\$31,691	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	\$130,423		\$98,733	\$10,088	\$21,603	\$0	\$0	\$31,691	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	\$130,423		\$98,733	\$10,088	\$21,603	\$0	\$0	\$31,691	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	662,011	I196	454,285	62,283	145,442	0	0	207,726	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	\$792,434		\$553,018	\$72,371	\$167,045	\$0	\$0	\$239,416	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	\$792,434		\$553,018	\$72,371	\$167,045	\$0	\$0	\$239,416	O.K.

	(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 Investment		\$301,345	D33	\$228,416	\$49,677	\$0	\$0	\$72,929	O.K.
14 COE Operator Equipment		\$0	D43	\$0	\$0	\$0	\$0	\$0	O.K.
15 COE Switching Equipment		893,765	D68	659,207	159,774	0	0	234,558	O.K.
16 COE Transmission Equipment		122,291	D85	95,880	17,990	0	0	26,411	O.K.
17									
18 Total COE		\$1,016,056		\$755,087	\$177,764	\$0	\$0	\$260,969	O.K.
19 Info. Orig./Term. Equipment		0	D94	0	0	0	0	0	O.K.
20 Cable and Wire Facilities		1,481,784	D137	1,138,245	234,009	0	0	343,540	-1
21									
22 Total COE, IOT, C&WF		\$2,497,840		\$1,893,332	\$411,773	\$0	\$0	\$604,509	-1
23									
24 Total Capital Leases		\$0	D173	\$0	\$0	\$0	\$0	\$0	O.K.
25									
26 Leasehold Improvements		\$0	D186	\$0	\$0	\$0	\$0	\$0	O.K.
27									
28 Intangible Assets		\$0	D209	\$0	\$0	\$0	\$0	\$0	O.K.
29									
30									
31									
32 Total Tele. Plt. In Service		\$2,799,185		\$2,121,747	\$461,450	\$0	\$0	\$677,439	-1.120642235503
33									
34 Plant Held, Future Use		\$0	D214-215	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term		0	D216-217	0	0	0	0	0	O.K.
36 TPUC, Long-term		0	D218-219	0	0	0	0	0	O.K.
37 Tel. Plt. Adjustment		0	D220-221	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT		\$2,799,185		\$2,121,747	\$461,450	\$0	\$0	\$677,439	-1.120642235503

City of Beresford

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE		
				Interstate	Message Telephone Service		Private Line			
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	O.K.	
57	Accumulated Depr./Amort	(1,533,261)	E34	(1,161,681)	(118,471)	(253,109)	0	(371,581)	O.K.	
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	O.K.	
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	O.K.	
60										
61	TOTAL NET PLANT	\$1,265,924		\$960,066	\$97,517	\$208,341	\$0	\$0	\$305,858	O.K.
62										
63	Materials and Supplies	15,824	H31	12,155	1,170	2,499	0	0	3,669	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	22,483	Formula	15,104	2,191	5,189	0	0	7,379	O.K.
66	Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$1,304,231		\$987,326	\$100,877	\$216,029	\$0	\$0	\$316,906	O.K.
69										

City of Beresford

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		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	LAND AND SUPPORT ASSETS:									
14										
15	Land, Allocable	\$11,910	H33	\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17										
18	Total Land	\$11,910		\$9,028	\$919	\$1,963	\$0	\$0	\$2,882	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	289,435	H33	219,388	22,333	47,714	0	0	70,047	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	\$289,435		\$219,388	\$22,333	\$47,714	\$0	\$0	\$70,047	O.K.
32										
33	Tot. Land and Support Assets	\$301,345		\$228,416	\$23,252	\$49,677	\$0	\$0	\$72,929	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.

City of Beresford

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$893,765	G15	\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$893,765		\$659,207	\$74,784	\$159,774	\$0	\$0	\$234,558	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	83,898	G13	62,924	6,687	14,287	0	0	20,975	O.K.
76	CAT 4.13 PL, WATS, Local	2,964	F18	2,964	0	0	0	0	0	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	13,143	G18	7,707	1,733	3,703	0	0	5,436	O.K.
79	CAT 4.23 PL, WATS	22,286	F24	22,286	0	0	0	0	0	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	\$122,291		\$95,880	\$8,421	\$17,990	\$0	\$0	\$26,411	O.K.
86										
87										
88	INFORMATION ORIGINATION/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										

City of Beresford

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	12,443	F31	\$12,443	\$0	\$0	\$0	\$0	\$0	O.K.
114	CAT 1.2 InterLATA PL/WATS	33,775	F31	33,775	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Message	1,308,339	G13	981,255	104,285	222,800	0	0	327,085	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	\$1,354,557		\$1,027,473	\$104,285	\$222,800	\$0	\$0	\$327,085	-1
119										
120	CAT 2 C&WF	\$19,987	G28	\$19,987	\$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	\$19,987		\$19,987	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	CAT 3 Joint Message	39,783	G17	23,327	5,247	11,209	0	0	\$16,456	O.K.
126	CAT 3 PL/WATS etc.	67,457	F36	67,457	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	\$107,240		\$90,784	\$5,247	\$11,209	\$0	\$0	\$16,456	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	\$1,481,784		\$1,138,245	\$109,532	\$234,009	\$0	\$0	\$343,540	-1
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.

City of Beresford

***** 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)		
160										
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	0	O.K.
166										
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	TOTAL CAPITAL LEASES	\$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	O.K.
179	COE Switching	0	H18	0	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	O.K.
185										
186	TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189	TPIS, EXCL. ACCT. No. 2690	\$2,799,185		\$2,121,747	\$215,989	\$461,450	\$0	\$0	\$677,439	-1.120642235503

City of Beresford

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(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	O.K.
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208										
209	Total Intangible Assets	\$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	O.K.
215	Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
219	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220	Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221	Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222										
223	Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$110,068	H13	\$83,430	\$8,493	\$18,145	\$0	\$0	\$26,638	O.K.
16	COE Switching	502,888	H19	370,911	42,078	89,899	0	0	131,977	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	25,194	H20	19,753	1,735	3,706	0	0	5,441	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	895,111	H31	687,587	66,166	141,359	0	0	207,525	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	H38	\$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.	\$1,533,261		\$1,161,681	\$118,471	\$253,109	\$0	\$0	\$371,581	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.

City of Beresford

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Private Line				Extended Area Service (H)	Other (I)	
			Interstate		Intrastate				
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	1,524	1,472	38	0	0	0	0	14	O.K.
16 Avg. Cost per Loop	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	
17									
18 CAT 4.13 Exch Ln. Invest.	\$86,862	\$83,898	\$2,166	\$0	\$0	\$0	\$0	\$798	
19									
20									
21 Circuit Terminations	248	92	156	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	142.86	142.86	142.86	142.86	142.86	142.86	142.86	142.86	
23									
24 CAT 4.23 Other IX	\$35,429	\$13,143	\$22,286	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	1,524	1,472	38	0	0	0	0	14	
30 Loops Factor	1.000000	0.965879	0.024934	0.000000	0.000000	0.000000	0.000000	0.009186	
31 CAT 1 Exchange C&WF	\$1,354,558	\$1,308,339	\$33,775	\$0	\$0	\$0	\$0	\$12,443	O.K.
32									
33									
34 Equivalent IX Circuit Miles	496	184	312	0	0	0	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.370968	0.629032	0.000000	0.000000	0.000000	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$107,240	\$39,783	\$67,457	\$0	\$0	\$0	\$0	\$0	

City of Beresford

		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	InterLATA	IntraLATA	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.079708	0.170292	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.586361	0.131881	0.281758	0.000000	0.000000	0.413639	O.K.
18	Conversation Minutes	1.000000	CM	0.586361	0.131881	0.281758	0.000000	0.000000	0.413639	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.861839	0.044050	0.094111	0.000000	0.000000	0.138161	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	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	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	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.790042	0.066941	0.143017	0.000000	0.000000	0.209958	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	0.336337	0.415826	0.247837	0.000000	0.000000	0.663663	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.106277	0.227056	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.159414	0.340586	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.

City of Beresford

				Intrastate					
***** FCC PART 36 ***** Internal Allocation Factors				Message Telephone Service		Private Line		TOTAL	
TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
14 Land and Support Assets	1.000000	D33	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
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	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
19 COE Total Switching	1.000000	D68	0.737562	0.083673	0.178765	0.000000	0.000000	0.262438	O.K.
20 COE Transmission	1.000000	D85	0.784031	0.068858	0.147111	0.000000	0.000000	0.215969	O.K.
21 Total COE	1.000000	C19	0.743155	0.081890	0.174955	0.000000	0.000000	0.256845	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	0.758531	0.076988	0.164482	0.000000	0.000000	0.241470	-0.000000738249
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	0.846553	0.048924	0.104523	0.000000	0.000000	0.153447	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	0.768158	0.073919	0.157924	0.000000	0.000000	0.231842	-0.000000674862
32									
33 Total Equipment	1.000000	C23	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
34									
35 TPIS	1.000000	C32	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.757988	0.077161	0.164852	0.000000	0.000000	0.242013	-0.000000400346
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	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44 Net Telephone Plant	1.000000	C61	0.758392	0.077032	0.164576	0.000000	0.000000	0.241609	-0.000000373245
45 Total Net Investment	1.000000	C68	0.757017	0.077346	0.165637	0.000000	0.000000	0.242983	-0.000000373285
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.673625	0.120077	0.206298	0.000000	0.000000	0.326375	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.686657	0.104880	0.208463	0.000000	0.000000	0.313343	-0.000000131934
51									
52 Corporate Operations Expense	1.000000	I185	0.620000	0.094699	0.285301	0.000000	0.000000	0.380000	-0.000000119126

City of Beresford

***** 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.	\$72,182	H14	\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	\$0	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$72,182		\$54,713	\$5,570	\$11,899	\$0	\$0	\$17,469	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$65,436	H21	\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	\$0	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$65,436		\$48,629	\$5,359	\$11,448	\$0	\$0	\$16,807	\$0	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.	\$42,542	H31	\$32,679	\$3,145	\$6,718	\$0	\$0	\$9,863	\$0	O.K.
38 Cable & Wire, Direct	55,332	V159	29,819	8,134	17,379	0	0	25,513	0	O.K.
39										
40 Total C&WF Exp.	\$97,874		\$62,498	\$11,279	\$24,097	\$0	\$0	\$35,376	\$0	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$235,492		\$165,840	\$22,207	\$47,445	\$0	\$0	\$69,652	\$0	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$163,310		\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	\$0	O.K.

City of Beresford

***** FCC PART 36 ***** Operating Expenses and Taxes (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)		
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$1,233	H36	\$935	\$95	\$203	\$0	\$0	\$298	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$1,233		\$935	\$95	\$203	\$0	\$0	\$298	O.K.
64									
65 Network Operations, Alloc.	\$18,300	H33	\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$18,300		\$13,871	\$1,412	\$3,017	\$0	\$0	\$4,429	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$17,780	H13	\$13,477	\$1,372	\$2,931	\$0	\$0	\$4,303	O.K.
73 Depr., COE Switching	49,000	H19	36,141	4,100	8,759	0	0	12,859	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	9,780	H20	7,668	673	1,439	0	0	2,112	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	38,361	H31	29,467	2,836	6,058	0	0	8,894	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	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.	\$114,921		\$86,753	\$8,981	\$19,187	\$0	\$0	\$28,168	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$134,454		\$101,558	\$10,488	\$22,407	\$0	\$0	\$32,896	O.K.

City of Beresford

***** 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)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$5,853	G35	\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$5,853		\$4,624	\$392	\$837	\$0	\$0	\$1,229	O.K.	
111										
112 Operator Service, Alloc.	\$490	G24	\$490	\$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	\$490		\$490	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	303	G19	261	13	29	0	0	42	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$303		\$261	\$13	\$29	\$0	\$0	\$42	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	36,867	G37	29,126	2,468	5,273	0	0	7,741	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	9,824	G38	7,761	658	1,405	0	0	2,063	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	\$46,691		\$36,888	\$3,126	\$6,678	\$0	\$0	\$9,803	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	6,658	G43	2,239	2,769	1,650	0	0	4,419	O.K.	
135 Cust. Serv., Other B&C	13,712	G44	9,141	1,457	3,113	0	0	4,571	O.K.	
136 Cust. Serv., CABS	17,823	G45	8,912	2,841	6,070	0	0	8,912	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$38,193		\$20,292	\$7,067	\$10,834	\$0	\$0	\$17,901	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$84,884		\$57,180	\$10,193	\$17,511	\$0	\$0	\$27,704	O.K.	
142										

City of Beresford

		Intrastate								
***** FCC PART 36 *****				Message Telephone Service		Private Line		TOTAL		
Operating Expenses and Taxes		TOTAL	Source/	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(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.	\$91,530		\$62,555	\$10,598	\$18,377	\$0	\$0	\$28,975	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$163,310	44	\$111,127	\$16,637	\$35,546	\$0	\$0	\$52,183	O.K.
167	Total Network Oper. Exp.	18,300	68	13,871	1,412	3,017	0	0	4,429	O.K.
168	Total Customer Operations	91,530	161	62,555	10,598	18,377	0	0	28,975	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$273,140		\$187,554	\$28,647	\$56,940	\$0	\$0	\$85,587	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$11,286	H50	\$7,750	\$1,184	\$2,353	\$0	\$0	\$3,536	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$11,286		\$7,750	\$1,184	\$2,353	\$0	\$0	\$3,536	O.K.
179										
180	Admin. & General, Allocable	\$169,782	H50	\$116,582	\$17,807	\$35,393	\$0	\$0	\$53,200	O.K.
181	Admin. & General, Direct	19,467	V231	0	0	19,467	0	0	19,467	O.K.
182										
183	Total Admin. and Gen.	\$189,249		\$116,582	\$17,807	\$54,860	\$0	\$0	\$72,667	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$200,535		\$124,332	\$18,990	\$57,213	\$0	\$0	\$76,203	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	\$662,011		\$454,285	\$62,283	\$145,442	\$0	\$0	\$207,726	O.K.

City of Beresford

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	IntraLATA Revenue Requirement Summary	IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	Net Investment	\$216,029	K52	\$105,952	\$99,897	\$0	\$10,180	\$0	\$0
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15									
16	Return on Rate Base	\$21,603		\$10,595	\$9,990	\$0	\$1,018	\$0	\$0
17	AFUDC	0	N37	0	0	0	0	0	0
18	ITC Amortization	0	N37	0	0	0	0	0	0
19	Other Return Adjustments	0	Direct	0	0	0	0	0	0
20									
21									
22	Net Return	\$21,603		\$10,595	\$9,990	\$0	\$1,018	\$0	\$0
23	Interest Expense	0	N67	0	0	0	0	0	0
24	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0
25	Depreciation Adjustment	0	N37	0	0	0	0	0	0
26	Other Income Adjustments	0	Direct	0	0	0	0	0	0
27									
28									
29	After Tax Income	\$21,603		\$10,595	\$9,990	\$0	\$1,018	\$0	\$0
30	Slate Income Taxes	\$0	29	0	0	0	0	0	0
31	Federal Income Taxes	0	29	0	0	0	0	0	0
32	Operating Expenses and Taxes	145,442	O195	26,346	61,558	52	36,563	18,353	2,569
33	Uncollectibles	0	Direct	0	0	0	0	0	0
34	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
35									
36									
37	Basis for Gross Receipts Tax	167,045	16+31+32+33	36,942	71,548	52	37,581	18,353	2,569
38									
39	Gross Receipts Tax	0	37	0	0	0	0	0	0
40									
41									
42									
43	TOTAL REVENUE REQUIREMENT	\$167,045		\$36,942	\$71,548	\$52	\$37,581	\$18,353	\$2,569
44									

City of Beresford

***** 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	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.	
14										
15 Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.	
18										
19 Total COE, IOT, C&WF	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	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	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	253,109	M23	138,903	105,240	0	8,966	0	0	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	\$208,341		\$101,939	\$96,535	\$0	\$9,866	\$0	\$0	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	2,499	L173	1,304	1,093	0	102	0	0	O.K.	
49 Cash Working Capital	5,189	L175	2,708	2,269	0	212	0	0	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$216,029		\$105,952	\$99,897	\$0	\$10,180	\$0	\$0	O.K.	
53										

City of Beresford

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	IntraLATA Investment Detail	IntraLATA Total	Source or Apportionment	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	***** FCC PART 69 *****								
14	IntraLATA Investment								
15	Detail								
16	Land Assets, Message	\$1,963	N28	148	1,660	0	155	0	0
17	Land Assets, Private Line	0	N28	0	0	0	0	0	0
18	Total Land Assets	\$1,963		\$148	\$1,660	\$0	\$155	\$0	\$0
19	Support Assets, Message	\$47,714	N28	\$3,607	\$40,341	\$0	\$3,765	\$0	\$0
20	Support Assets, Private Line	0	N28	0	0	0	0	0	0
21	Total Support Assets	\$47,714		\$3,607	\$40,341	\$0	\$3,765	\$0	\$0
22	Total Land and Supp. Assets	\$49,677		\$3,756	\$42,001	\$0	\$3,920	\$0	\$0
23									
24									
25									
26									
27	CENTRAL OFFICE EQUIPMENT:								
28	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0
29	Operator Sys., Other	0	(I)	0	0	0	0	0	0
30	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0
31	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0
32	Tandem Assigned	0	Direct	0	0	0	0	0	0
33	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0
34	Local Switching	\$159,774	(E)	\$0	\$159,774	\$0	\$0	\$0	\$0
35	Local Assigned	0	Direct	0	0	0	0	0	0
36	Total Local Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0
37	Total Switching	\$159,774		\$0	\$159,774	\$0	\$0	\$0	\$0
38									
39									
40									
41									
42									
43									
44									

City of Beresford

***** 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)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	14,287	(D)	14,287	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	3,703	(G)	0	0	0	3,703	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	\$17,990		\$14,287	\$0	\$0	\$3,703	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$177,764		\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	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	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	222,800	(D)	222,800	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	\$222,800		\$222,800	\$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	\$11,209	(G)	\$0	\$0	\$0	\$11,209	\$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	\$11,209		\$0	\$0	\$0	\$11,209	\$0	\$0	O.K.

City of Beresford

***** 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)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$234,009		\$222,800	\$0	\$0	\$11,209	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USI	\$0	N46	0	0	0	0	0	0	O.K.

City of Beresford

***** 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 Plt. 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	\$2,499	N37	\$1,304	\$1,093	\$0	\$102	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$5,189	N37	\$2,708	\$2,269	\$0	\$212	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Reserves and Deferrals		IntraLATA Total	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$18,145	N28	\$1,372	\$15,341	\$0	\$1,432	\$0	\$0	O.K.
16	COE Switching	89,899	L44	0	89,899	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	3,706	L68	2,943	0	0	763	0	0	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	141,359	L117	134,588	0	0	6,771	0	0	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	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.	\$253,109		\$138,903	\$105,240	\$0	\$8,966	\$0	\$0	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.

City of Beresford

***** 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)		
13	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	234,009	L117	222,800	0	0	11,209	0	0	O.K.
16										
17	Total	\$411,773		\$237,087	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
18	Factor	1.000000		0.575771	0.388014	0.000000	0.036215	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$174,686	17	\$0	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.914634	0.000000	0.085366	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$177,764	L70	\$14,287	\$159,774	\$0	\$3,703	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	11,209	L117-83	0	0	0	11,209	0	0	O.K.
26										
27	Total	\$188,973		\$14,287	\$159,774	\$0	\$14,912	\$0	\$0	O.K.
28	Factor	1.000000		0.075604	0.845484	0.000000	0.078912	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$49,677	L25	\$3,756	\$42,001	\$0	\$3,920	\$0	\$0	O.K.
31	Central Office Equipment	177,764	13	14,287	159,774	0	3,703	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	234,009	15	222,800	0	0	11,209	0	0	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$461,450		\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
37	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$461,450	36	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
40	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	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	\$461,450	K26	\$240,843	\$201,775	\$0	\$18,832	\$0	\$0	O.K.
46	Factor	1.000000		0.521926	0.437263	0.000000	0.040811	0.000000	0.000000	O.K.

City of Beresford

***** 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 Equiv. Factor	0.000000	Direct	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	O.K.
62										
63	"BIG THREE" Expenses	\$69,042	O171	\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405	O.K.
64	Factor	1.000000		0.152186	0.398562	0.000413	0.283127	0.145362	0.020350	0
65										
66	Net Investment	\$216,029	J13	\$105,952	\$99,897	\$0	\$10,180	\$0	\$0	O.K.
67	Factor	1.000000		0.490452	0.462423	0.000000	0.047124	0.000000	0.000000	O.K.

City of Beresford

***** 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.	\$11,899	N30	\$900	\$10,061	\$0	\$939	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$11,899		\$900	\$10,061	\$0	\$939	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$11,448	N31	\$920	\$10,290	\$0	\$238	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$11,448		\$920	\$10,290	\$0	\$238	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$6,718	N33	\$6,397	\$0	\$0	\$322	\$0	\$0	O.K.
37	Cable & Wire, Direct	17,379	Direct	0	0	0	17,379	0	0	O.K.
38										
39	Total C&WF Exp.	\$24,097		\$6,397	\$0	\$0	\$17,701	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$47,445		\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$35,546		\$7,317	\$10,290	\$0	\$17,939	\$0	\$0	O.K.

City of Beresford

***** 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.	\$203	N18	\$117	\$79	\$0	\$7	\$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.	\$203		\$117	\$79	\$0	\$7	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$3,017	N18	\$1,737	\$1,171	\$0	\$109	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$3,017		\$1,737	\$1,171	\$0	\$109	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$2,931	L23	\$222	\$2,478	\$0	\$231	\$0	\$0	O.K.
72	Depr., COE Switching	8,759	L44	0	8,759	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	1,439	L68	1,143	0	0	296	0	0	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	6,058	L117	5,768	0	0	290	0	0	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	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.	\$19,187		\$7,132	\$11,238	\$0	\$818	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$22,407		\$8,986	\$12,487	\$0	\$934	\$0	\$0	O.K.

City of Beresford

***** 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	\$837	N37	\$437	\$366	\$0	\$34	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$837		\$437	\$366	\$0	\$34	\$0	\$0	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	29	(F)	0	0	29	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$29		\$0	\$0	\$29	\$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	1,405	(H)	0	0	0	0	0	1,405	O.K.
125	Bus. Ofc., EU Message	5,273	(H)	0	0	0	0	5,273	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	\$6,678		\$0	\$0	\$0	\$0	\$5,273	\$1,405	O.K.
134										
135	Cust. Serv., Msg. Process	\$1,650	(H)	0	0	0	0	1,650	0	O.K.
136	Cust. Serv., Other B&C	3,113	(H)	0	0	0	0	3,113	0	O.K.
137	Cust. Serv., CABS	6,070	N21	0	5,552	0	518	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	\$10,834		\$0	\$5,552	\$0	\$518	\$4,763	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$17,540		\$0	\$5,552	\$29	\$518	\$10,036	\$1,405	O.K.

City of Beresford

***** 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)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$18,377		\$437	\$5,918	\$29	\$552	\$10,036	\$1,405	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$47,445	41	\$8,216	\$20,350	\$0	\$18,878	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	3,220	62 + 67 +69	1,854	1,249	0	117	0	0	O.K.
169	Total Customer Operations	18,377	163	437	5,918	29	552	10,036	1,405	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$69,042		\$10,507	\$27,518	\$29	\$19,548	\$10,036	\$1,405	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$2,353	N64	\$358	\$938	\$1	\$666	\$342	\$48	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$2,353		\$358	\$938	\$1	\$666	\$342	\$48	O.K.
179										
180	Admin. & General, Allocable	\$35,393	N64	\$5,386	\$14,106	\$15	\$10,021	\$5,145	\$720	O.K.
181	Admin. & General, Direct	19,467	Direct	2,963	7,759	8	5,512	2,830	396	O.K.
182										
183	Total Admin. and Gen.	\$54,860		\$8,349	\$21,865	\$23	\$15,532	\$7,975	\$1,116	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$57,213		\$8,707	\$22,803	\$24	\$16,199	\$8,317	\$1,164	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	\$145,442		\$26,346	\$61,558	\$52	\$36,563	\$18,353	\$2,569	O.K.

City of Beresford

***** 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		\$49,468	\$46,654	\$0	\$4,755	\$0	\$0	O.K.
14	Rate of Return	Q52	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15		B19							
16	Return on Rate Base		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
17									
18	AFUDC	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	T37	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		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
23									
24	Interest Expense	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	T37	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		\$4,947	\$4,665	\$0	\$476	\$0	\$0	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	U195	10,979	25,269	21	14,595	10,399	1,022	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	15,925	29,934	21	15,071	10,399	1,022	O.K.
38									
39									
40	Gross Receipts Tax	37	0	0	0	0	0	0	O.K.
41									
42									
43	TOTAL REVENUE REQUIREMENT		\$15,925	\$29,934	\$21	\$15,071	\$10,399	\$1,022	O.K.
44									

City of Beresford

***** FCC PART 69 ***** InterLATA Investment 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	Land and Support Assets	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	109,532	R117	104,285	0	0	5,247	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	118,471	S23	65,016	49,259	0	4,197	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47	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	\$97,517		\$47,714	\$45,184	\$0	\$4,618	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	1,170	R173	610	511	0	48	0	0	O.K.
49	Cash Working Capital	2,191	R175	1,143	958	0	89	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$100,877		\$49,468	\$46,654	\$0	\$4,755	\$0	\$0	O.K.
53										

City of Beresford

***** FCC PART 69 *****		City of Beresford								
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	\$919	T28	\$69	\$777	\$0	\$73	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$919		\$69	\$777	\$0	\$73	\$0	\$0	O.K.
19										
20	Support Assets, Message	22,333	T28	\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$22,333		\$1,688	\$18,882	\$0	\$1,762	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$23,252		\$1,758	\$19,659	\$0	\$1,835	\$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	\$74,784	(E)	\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$74,784		\$0	\$74,784	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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	6,687	(D)	6,687	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	1,733	(G)	0	0	0	1,733	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	\$8,421		\$6,687	\$0	\$0	\$1,733	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$83,205		\$6,687	\$74,784	\$0	\$1,733	\$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	104,285	(D)	104,285	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	\$104,285		\$104,285	\$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	\$5,247	(G)	\$0	\$0	\$0	\$5,247	\$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	\$5,247		\$0	\$0	\$0	\$5,247	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
InterLATA Investment		InterLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$109,532		\$104,285	\$0	\$0	\$5,247	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USI	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** 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	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	\$1,170	T37	\$610	\$511	\$0	\$48	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$2,191	T37	\$1,143	\$958	\$0	\$89	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

City of Beresford

***** FCC PART 69 *****		Part 36						
InterLATA Reserves and Deferrals		InterLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	ACCUM. DEPRECIATION, TPIS:							
14	Support Assets	T28	\$642	\$7,181	\$0	\$670	\$0	\$0
15	COE Switching	R44	0	42,078	0	0	0	0
16	COE Operator	R32	0	0	0	0	0	0
17	COE Transmission	R68	1,378	0	0	357	0	0
18	IOT Equipment	R78	0	0	0	0	0	0
19	Cable and Wire Facilities	R117	62,996	0	0	3,169	0	0
20	Other Plant	T37	0	0	0	0	0	0
21								
22	Total Accum. Depr., TPIS		\$65,016	\$49,259	\$0	\$4,197	\$0	\$0
23								
24	ACCUM. AMORTIZATION:							
25	Accum. Depreciation, PHFU	T37	\$0	\$0	\$0	\$0	\$0	\$0
26	Accum. Amort., Tangible Inv.	T37	0	0	0	0	0	0
27	Accum. Amort., Intang. Inv.	T37	0	0	0	0	0	0
28	Accum. Amort., Other	T37	0	0	0	0	0	0
29								
30	Tot. Accum. Amortization		\$0	\$0	\$0	\$0	\$0	\$0
31								
32	Total Accum. Depr./Amort.		\$65,016	\$49,259	\$0	\$4,197	\$0	\$0
33								
34	ACCUM. DEF. INC. TAXES, NET:							
35	Support Assets	T28	\$0	\$0	\$0	\$0	\$0	\$0
36	COE Switching	R44	0	0	0	0	0	0
37	COE Operator	R32	0	0	0	0	0	0
38	COE Transmission	R68	0	0	0	0	0	0
39	IOT Equipment	R78	0	0	0	0	0	0
40	Cable and Wire Fac.	R117	0	0	0	0	0	0
41	Unclassified	T37	0	0	0	0	0	0
42								
43	Total Accum. Def. Inc. Taxes		\$0	\$0	\$0	\$0	\$0	\$0
44								
45								
46								
47								

City of Beresford

***** 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	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	109,532	R117	104,285	0	0	5,247	0	0	O.K.
16										
17	Total	\$192,736		\$110,972	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
18	Factor	1.000000		0.575773	0.388012	0.000000	0.036215	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$81,764	17	\$0	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.914634	0.000000	0.085366	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$83,205	R70	\$6,687	\$74,784	\$0	\$1,733	\$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	5,247	R117-83	0	0	0	5,247	0	0	O.K.
26										
27	Total	\$88,451		\$6,687	\$74,784	\$0	\$6,980	\$0	\$0	O.K.
28	Factor	1.000000		0.075605	0.845483	0.000000	0.078912	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$23,252	R25	\$1,758	\$19,659	\$0	\$1,835	\$0	\$0	O.K.
31	Central Office Equipment	83,205	13	6,687	74,784	0	1,733	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	109,532	15	104,285	0	0	5,247	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$215,989		\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
37	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$215,989	36	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
40	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	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	\$215,989	Q26	\$112,730	\$94,443	\$0	\$8,815	\$0	\$0	O.K.
46	Factor	1.000000		0.521928	0.437261	0.000000	0.040811	0.000000	0.000000	O.K.

City of Beresford

	(A) ***** FCC PART 69 ***** Apportionment Factors	(B) InterLATA Total	(C) Source	(D) Common Line	(E) Local Switching	(F) Information	(G) Common Transport	(H) Billing and Collection	(I) Other	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wld. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$34,312	U171	\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
64	Factor	1.000000		0.143341	0.375389	0.000389	0.266652	0.195086	0.019166	(0)
65										
66	Net Investment	100.877	P13	49.468	46.654	0	4,755	0	0	O.K.
67	Factor	1.000000		0.490380	0.462480	0.000000	0.047139	0.000000	0.000000	O.K.

City of Beresford

***** 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.	\$5,570	T30	\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$5,570		\$421	\$4,709	\$0	\$440	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$5,359	T31	\$431	\$4,816	\$0	\$112	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$5,359		\$431	\$4,816	\$0	\$112	\$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.	\$3,145	T33	\$2,994	\$0	\$0	\$151	\$0	\$0	O.K.
37	Cable & Wire, Direct	8,134	Direct	0	0	0	8,134	0	0	O.K.
38										
39	Total C&WF Exp.	\$11,279		\$2,994	\$0	\$0	\$8,285	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$22,207		\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$16,637		\$3,425	\$4,816	\$0	\$8,396	\$0	\$0	O.K.

City of Beresford

***** 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.	\$95	T18	\$55	\$37	\$0	\$3	\$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.	\$95		\$55	\$37	\$0	\$3	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$1,412	T18	\$813	\$548	\$0	\$51	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$1,412		\$813	\$548	\$0	\$51	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$1,372	R23	\$104	\$1,160	\$0	\$108	\$0	\$0	O.K.
72	Depr., COE Switching	4,100	R44	0	4,100	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	673	R68	535	0	0	139	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	2,836	R117	2,700	0	0	136	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$8,981		\$3,338	\$5,260	\$0	\$383	\$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.	\$8,981		\$3,338	\$5,260	\$0	\$383	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$10,488		\$4,206	\$5,845	\$0	\$437	\$0	\$0	O.K.

City of Beresford

***** 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	\$392	T37	\$204	\$171	\$0	\$16	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$392		\$204	\$171	\$0	\$16	\$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	13	(F)	0	0	13	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$13		\$0	\$0	\$13	\$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	658	(H)	0	0	0	0	0	658	O.K.
125	Bus. Ofc., EU Message	2,468	(H)	0	0	0	0	2,468	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 & 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	\$3,126		\$0	\$0	\$0	\$0	\$2,468	\$658	O.K.
134										
135	Cust. Serv., Msg. Process	\$2,769	(H)	0	0	0	0	2,769	0	O.K.
136	Cust. Serv., Other B&C	1,457	(H)	0	0	0	0	1,457	0	O.K.
137	Cust. Serv., CABS	2,841	T21	0	2,599	0	243	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	\$7,067		\$0	\$2,599	\$0	\$243	\$4,226	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$10,206		\$0	\$2,599	\$13	\$243	\$6,694	\$658	O.K.

City of Beresford

		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
***** FCC PART 69 ***** Operating Expenses and Taxes		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
(A)										
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$10,598		\$204	\$2,770	\$13	\$259	\$6,694	\$658	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$22,207	41	\$3,846	\$9,525	\$0	\$8,836	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	1,507	62 + 67 + 69	868	585	0	55	0	0	O.K.
169	Total Customer Operations	10,598	163	204	2,770	13	259	6,694	658	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$34,312		\$4,918	\$12,880	\$13	\$9,149	\$6,694	\$658	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$1,184	T64	\$170	\$444	\$0	\$316	\$231	\$23	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$1,184		\$170	\$444	\$0	\$316	\$231	\$23	O.K.
179										
180	Admin. & General, Allocable	\$17,807	T64	\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$17,807		\$2,552	\$6,684	\$7	\$4,748	\$3,474	\$341	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$18,990		\$2,722	\$7,129	\$7	\$5,064	\$3,705	\$364	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$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	\$62,283		\$10,979	\$25,269	\$21	\$14,595	\$10,399	\$1,022	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME City of Beresford
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 28-Aug-03 10:05:07 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	289,435	---	---	---	---	---	---	---
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., 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	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	893,765	---	---	---	---	---	---	---
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 4.13 Exch. Ln. Msg., PL & WATS	86,862	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	35,429	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	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	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

		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
70	CAT 2 CP Equipment	0	---	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	1,354,558	---	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	0	0
75	CAT 2 C&WF	19,987	---	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	107,240	---	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	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	0
82	CAT 4 Direct	0	---	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	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	0
90	IOT Leases	0	---	0	0	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	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	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0	0	0
101	Materials and Supplies	15,824	---	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
ENDING DECEMBER 31, 2001

		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
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	---	
124	TPUC -- Short Term, Direct	0	---	0	---	0	---	0	0	0	
125	TPUC -- Long Term, Alloc.	0	---	---	---	---	---	---	---	---	
126	TPUC -- Long Term, Direct	0	---	0	---	0	---	0	0	0	
127											
128	RESERVES AND DEFERRALS:										
129	Acc. Depr. Support Assets	110,068	---	---	---	---	---	---	---	---	
130	Acc. Depr. COE Switching	502,888	---	---	---	---	---	---	---	---	
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---	
132	Acc. Depr. COE Transmission	25,194	---	---	---	---	---	---	---	---	
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	---	
134	Acc. Depr. Cable and Wire Facilities	895,111	---	---	---	---	---	---	---	---	
135	Acc. Depr. Other Plant	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	
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	
146											
147	OPERATING EXPENSES AND TAXES:										
148	Network Support, Alloc.	0	---	---	---	---	---	---	---	---	
149	Network Support, Direct	0	---	0	---	0	---	0	0	0	
150	General Support, Alloc.	72,182	---	---	---	---	---	---	---	---	
151	General Support, Direct	0	---	0	---	0	---	0	0	0	
152	Central Office Eq., Alloc.	65,436	---	---	---	---	---	---	---	---	
153	Central Office Eq., Direct	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	
158	Cable & Wire, Alloc.	42,542	---	---	---	---	---	---	---	---	
159	Cable & Wire, Direct	55,332	---	29,819	---	8,134	---	17,379	0	0	25,513

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

***** 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)	
176	Oth. Plt. and Equip., Alloc.	1,233	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	18,300	---	---	---	---	---	---	---
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	17,780	---	---	---	---	---	---	---
182	Depr., COE Switching	49,000	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	9,780	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	38,361	---	---	---	---	---	---	---
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	5,853	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0
193	Operator Service, Alloc.	490	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0
196	Alphabetical Directory	303	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	36,867	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	9,824	---	---	---	---	---	---	---
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	6,658	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	13,712	---	---	---	---	---	---	---
208	Cust. Serv., CABS	17,823	---	---	---	---	---	---	---
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.	11,286	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
ENDING DECEMBER 31, 2001

		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
230	Admin. & General, Allocable	169,782	---	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	19,467	---	0	0	19,467	0	0	0	19,467	
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---	
233	Non-income Taxes, Direct	0	---	0	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	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	0	0	
249	Uncollectibles	0	---	0	0	0	0	0	0	0	
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0	0	
251	Other Revenue Taxes	0	---	0	0	0	0	0	0	0	
252											

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	1,524	---	14	38	0	0	0	0	
272 Equivalent Interexchange Cct. Miles	496	---	0	312	0	0	0	0	
273 Interexchange Circuit Terminations	248	---	0	156	0	0	0	0	

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE)	FINAL DECISION AND ORDER
ESTABLISHMENT OF SWITCHED)	GRANTING MOTION TO DISMISS
ACCESS REVENUE REQUIREMENT)	ON SUMMARY DISPOSITION;
FOR BERESFORD MUNICIPAL)	NOTICE OF ENTRY
TELEPHONE COMPANY)	
)	TC02-080

On June 27, 2002, Beresford Municipal Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 23, 2002, the Commission granted intervention to S&S.

On July 11, 2003, Company filed a Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request (Company Motions). On July 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

At its regular meeting on August 4, 2003, the Commission considered the Company Motions and voted unanimously to serve notice on the parties that S&S's Motion to Dismiss would be considered alternatively as a motion for summary judgment or as a motion to dismiss and to schedule the matter for hearing at the Commission's next regularly scheduled meeting on August 19, 2003. The Commission further voted unanimously to extend the time for Company's response to S&S's pending discovery requests until after decision on Company's Motion to Dismiss and the further order of the Commission. On August 8, 2003, the Commission issued a Notice of Intent to Consider Motion as One for Summary Judgment, Order for and Notice of Hearing; Order Extending Time for Response (Notice and Order) requesting the parties to file any affidavits or other proof demonstrating that a genuine issue of material fact exists or does not exist as to S&S's continuing interest in this proceeding sufficient to maintain party status, setting the matter for consideration and/or hearing on August 19, 2003, at 1:30 p.m. CDT at the Ramada Inn in Aberdeen, South Dakota, and extending the Company's time for response to discovery until after the issue of S&S's standing to maintain status as party is finally decided.

In response to the Commission's Notice and Order, on August 14, 2003, S&S filed an Affidavit of Les S. Sumption (Affidavit). On August 18, 2003, Company filed a Response of Companies Named in Above Dockets to Affidavit of Les S. Sumption. On August 19, 2003, the Commission, after hearing and considering the parties' filings and the arguments of counsel, voted unanimously (i) to decide that the assertions contained in the Affidavit were not sufficient to raise a genuine issue of material fact as to whether S&S continues to have an interest peculiar to it as opposed to an interest common to the public or the taxpayers in general and (ii) to grant Company's Motion to Dismiss. Accordingly, as its Final Decision on the Company's Motion to Dismiss and the Notice and Order, the Commission considering the Affidavit and the other documents and evidentiary showings in the record in the light most favorable to S&S, makes the following Findings of Fact, Conclusions of Law and Order.

FINDINGS OF FACT

1. On July 15, 2002, S&S filed a Petition to Intervene (Petition) with the Commission. At its regular meeting on July 23, 2002, the Commission voted unanimously to grant S&S's Motion to Intervene, and on August 7, 2002, the Commission issued an Order Granting Petition to Intervene. S&S has been a party to this proceeding since then.

2. The standards for intervention as a party in a proceeding before the Commission are set forth in SDCL 1-26-17.1 as follows:

A person who is not an original party to a contested case and whose pecuniary interests would be directly and immediately affected by an agency's order made upon the hearing may become a party to the hearing by intervention, if timely application therefor is made.

and in ARSD 20:10:01:15.05 as follows:

that by the outcome of the proceeding the petitioner will be bound and affected either favorably or adversely with respect to an interest peculiar to the petitioner as distinguished from an interest common to the public or to the taxpayers in general.

3. In the Petition, S&S based its assertion that its interest met these tests on the facts that "S&S is a switch-based interexchange carrier" that "provides both intra and interstate message telecommunications services to its subscribers" (Petition, ¶ 1), that to provide intrastate telecommunications services, S&S "requires . . . switched access services from the Rural Local Exchange Carriers in South Dakota" which include Company (Petition, ¶ 2), and that "[b]ecause S&S Communications purchases switched access services from [Company] any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses." (Petition, ¶ 3).

4. On July 11, 2003, Company filed a Motion to Dismiss asserting that S&S no longer meets the standards for intervention set forth in SDCL 1-26-17.1 and ARSD 20:10:01:15.05 and therefore lacks standing to be a party in this case. The Company's basis for its motion is the Commission's decision in Docket No. TC02-166 to revoke S&S's certificate of authority to provide telecommunications services in South Dakota.

5. On August 8, 2003, the Commission issued a Notice of Intent to Consider Motion as One for Summary Judgment, Order for and Notice of Hearing; Order Extending Time for Response (Notice and Order) requesting the parties to file any affidavits or other proof demonstrating that a genuine issue of material fact exists or does not exist as to S&S's continuing interest in this proceeding sufficient to maintain intervenor party status.

6. The Commission takes official notice of the following matters of record in the Commission's files. On June 16, 2003, the Commission issued an Order to Show Cause and Notice of Hearing in Docket No. TC02-166 requiring S&S to appear and show cause as to why, *inter alia*, its certificate of authority to provide telecommunications services in South Dakota should not be revoked. On June 30 and July 2, 2003, the Commission held a contested case hearing on the Order to Show Cause. On July 2, 2003, following the conclusion of the evidentiary hearing and the arguments of the parties, the Commission unanimously voted to revoke S&S's certificate of authority to provide telecommunications services in South Dakota. On August 28, 2003, the Commission issued its Findings of Fact; Conclusions of Law; Notice of Entry of Order in Docket No. TC02-166 (TC02-166

Order). The TC02-166 Order was transmitted to S&S on August 29, 2003. In the TC02-166 Order, the Commission ordered *inter alia* that S&S's certificate of authority is revoked.

7. The Company's Motion to Dismiss and the Notice and Order provided sufficient notice to S&S of the Company's assertion of the Commission's action in Docket No. TC02-166 as a basis for the Commission's decision on the Motion to Dismiss to afford S&S a reasonable opportunity to refute the facts of record officially noticed in Finding 6 as provided for in SDCL 1-26-19(3).

8. The revocation of S&S's certificate of authority to provide intrastate interexchange services in the TC02-166 Order precludes S&S from utilizing the Company's switched access services to provide intrastate interexchange telecommunications services in South Dakota.

9. At the August 4, 2003 meeting at which the Company's Motion to Dismiss was first before the Commission, S&S stated that they were no longer paying for switched access services from Company.

10. In the Affidavit, Mr. Sumption states on behalf of S&S that "over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets" (Affidavit, ¶ 5), that "S&S Communications is presently in negotiations to sell its business and/or assets" (Affidavit, ¶ 6) and that S&S's pecuniary interests will be directly and immediately affected by the Commission's decision in this matter "for the following reasons:

- (A) Subsequent to the sale, S&S Communications, regardless of the name by which it will do business, will have to purchase switched access services;
- (B) The individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota;
- (C) If the individual and/or entity interested in purchasing S&S Communications and/or its assets fails to follow through with the purchase, S&S Communications will be divested of a substantial amount of revenue that would have been directed to creditors and/or subscribers that lost service." (Affidavit, ¶ 7).

11. In the Affidavit, Mr. Sumption states that he is "one of the partners that owns and operates Intervenor S&S Communications." (Affidavit, ¶ 1).

12. Because S&S is a partnership, there is at least some question whether S&S could be sold to anyone as a legal entity. Furthermore, given the financial problems of S&S as documented in the TC02-166 Order and record, the Commission does not find it credible that anyone would acquire S&S as a legal entity and thereby render itself liable for S&S debts and liabilities.

13. Following revocation of its certificate of authority, S&S does not in any case have the legal right, as a matter of law, to convey to any purchaser of its assets or business either its certificate of authority or any other right to provide intrastate interexchange telecommunications services in South Dakota.

14. Following revocation of its certificate of authority, S&S does not have the legal right to continue to provide services that would involve the purchase of intrastate switched access services

from Company, and the Commission accordingly finds that the assertion stated in Affidavit, ¶ 7(A) fails as a matter of law to raise a genuine issue of material fact as to the assertion.

15. The statement in Affidavit ¶ 7(B), that "the individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota" is hearsay, is not legally admissible evidence and is therefore not a showing of evidence that is sufficient to raise a genuine issue of material fact as to the matter asserted. That the alleged speaker is not identified and apparently was not even identifiable as a person or entity weakens the credibility of the assertion even more.

16. Viewing the Affidavit and the other documents, admissions and evidence in the record in the light most favorable to S&S, no admissible evidence provided by or pointed to by S&S offers any concrete showing that a person or entity that has expressed interest in purchasing S&S's assets has a present intention to provide intrastate interexchange services in South Dakota and would thus incur switched access charges which could be affected by the decision in this proceeding.

17. Any person who might have an interest in purchasing the assets of S&S who is presently providing intrastate interexchange services in South Dakota has had an interest in the outcome of this proceeding that it could have asserted in a petition for intervention on its own behalf prior to now. No such petition has been filed.

18. Some concrete showing of current proximate interest is required as a condition of permitting S&S to maintain its status as an intervenor party.

19. S&S's mere assertion that it is offering telecommunications assets for sale which might possibly be sold to a person who does not now, but might desire to, provide intrastate interexchange services in South Dakota and who might theoretically have concerns about the Company's switched access revenue requirement is too speculative to meet the test for proof of standing as an intervenor and is not a sufficient showing of interest peculiar to S&S, as opposed to an interest common to the public at large, to justify S&S's intervenor party status in this proceeding.

20. Based upon the above findings, the Commission finds (i) that the Affidavit of S&S and the other documents and showings of evidence in the record in this proceeding are insufficient to demonstrate that a genuine issue of material fact is presented that would require a factual hearing as to a present interest of S&S in this proceeding that is sufficient to warrant its continued standing as an intervenor party and (ii) that after viewing all reasonable inferences to be drawn from the evidence in the record herein in favor of S&S, Company is entitled to a summary disposition as a matter of law granting Company's Motion to Dismiss S&S as an intervenor party.

21. The interests of the ultimate consumers of switched access services to be provided by Company are not peculiar to S&S as opposed to the general public and such consumer and general public interests are adequately represented in this proceeding by the Commission's Staff. Furthermore, given S&S's conduct toward the Commission and S&S's customers as set forth in the TC02-166 Order, the Commission does not find that S&S is an appropriate advocate for the interests of customers' or the general public's interests in this proceeding.

22. The evidence does not support a finding that S&S has acted in a dilatory or obstructionist manner while an intervenor party to this proceeding and such a finding has not been relied upon by the Commission in reaching its decision herein.

CONCLUSIONS OF LAW

1. The Company's Motion to Dismiss was properly filed. Notice of the Commission's intention to treat the Motion to Dismiss as a motion for summary disposition was properly filed and served upon the parties in accordance with SDCL 15-6-56 and *Richards v. Lenz*, 539 N.W.2d 80 (S.D. 1995).
2. Pursuant to SDCL 49-1-11(4), 1-26-17.1, 1-26-18, 15-6-12(c) and 15-6-56 and ARSD 20:10:01:15.05, the Commission has the authority both to deny intervention as a party for failure of the petitioner to make a sufficient showing of pecuniary interest peculiar to the petitioner and also to dismiss an intervenor party under either a motion to dismiss or a summary disposition, as appropriate, if the requisite pecuniary interest of the intervening party has ceased to exist.
3. A petition to intervene and subsequent substantive pleadings and positions asserted by an intervenor in a proceeding are "defenses or claims" subject to summary disposition pursuant to SDCL 1-26-18.
4. Intrastate switched access charges are charges made by a carrier's carrier to another carrier for use of telecommunications facilities to originate or terminate calls. ARSD 20:10:27:01(6). For a telecommunications company to be a direct purchaser and user of the Company's intrastate switched access services, as distinguished from a member of the general public indirectly purchasing such services as an end user, it must be a provider of intrastate interexchange telecommunications services. ARSD 20:10:27:01(2) and 20:10:27:02. The Commission's TC02-166 Order prohibits S&S from engaging in the provision of the intrastate interexchange services in South Dakota and hence from being a purchaser or user of switched access services. S&S is not a purchaser of Company's switched access services.
5. When challenging a summary judgment, the nonmoving party must substantiate his allegations with sufficient probative evidence that would permit a finding in his favor on more than mere speculation or conjecture. *The Estate of Frederis J. Elliot v. A&B Welding Supply Company*, 1999 S.D. 55, 594 N.W.2d 707 (1999).
6. SDCL 15-6-56(e) requires that an affidavit offered in support of opposition to a motion for summary judgment "shall be made on personal knowledge" and "shall set forth such facts as would be admissible in evidence."
6. The assertion in the Affidavit that "the individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged from switched access services in South Dakota" is hearsay and is not a fact admissible in evidence.
7. The remaining assertions in the Affidavit amount to an argument that S&S has standing to intervene due to the ownership of assets whose value might be affected by the fact that they could be used by a potential purchaser to become a provider of intrastate interexchange service in South Dakota who would thus require switched access services of Company. This argument demonstrates only a mere possibility and is not a showing of interest in the Company's switched access revenue requirement that is sufficiently proximate to justify party intervenor status.
8. The interests of the consumers of switched access services in South Dakota are represented by the Commission Staff in this proceeding, and S&S has made no showing that Commission Staff is not providing adequate representation of such interest.

9. S&S has failed to make a sufficient showing that a genuine issue of material fact is presented as to a pecuniary interest peculiar to S&S in this proceeding and the Commission concludes that a genuine issue of material fact is not presented.

10. S&S's asserted pecuniary interest arising from its ownership of assets that might be used in South Dakota by a purchaser of such assets to provide telecommunications services that would require the purchase of switched access services from Company is not proof of a sufficiently proximate interest in the outcome of this proceeding to justify intervenor party status.

11. Company is entitled to disposition in its favor as a matter of law of its Motion to Dismiss considered as a motion for summary disposition.

12. Company's Motion to Dismiss is granted.

13. Despite its dismissal as a party to this proceeding, the partners of S&S and/or the owners of its assets may request the right to appear and be heard in this proceeding as non-party participants pursuant to ARSD 20:10:01:15.06.

It is therefore

ORDERED, that the Company's Motion to Dismiss S&S Communications as an intervenor party to this proceeding is granted and S&S Communications is accordingly dismissed as an intervenor party.

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that this Order was duly entered on the 9th day of September, 2003. Pursuant to SDCL 1-26-32, this Order will take effect 10 days after the date of receipt or failure to accept delivery of the decision by the parties.

Dated at Pierre, South Dakota, this 9th day of September, 2003.

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>Delaine Kaelbo</u>
Date:	<u>9/9/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman *JK*

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

**TELEC CONSULTING
RESOURCES INC**

Suite 310, Embassy Tower
9300 Underwood Avenue
Omaha, NE 68114
402.398.0062
Fax 402.398.0065

September 10, 2003

RECEIVED

SEP 11 2003

233 South 13th Street, Suite 1225
Lincoln, NE 68508
402.441.4315
Fax 402.441.4317

Mr. Harlan Best, Utility Analyst
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

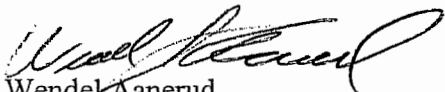
Dear Mr. Harlan Best:

The following is in response to your email requests dated September 9, 2003, for Beresford Municipal Switched Access Cost Study (docket number TC02-0080) and Union Telephone Company Switched Access Cost Study (docket number TC02-077).

Attached are Sheets A and V for each study and also an updated *Distribution of Accounts 6610 & 6620* worksheet for the Union Telephone Company.

If you have any questions, feel free to contact me 402-398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

City of Beresford

***** 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	\$216,600	J13	\$106,252	\$100,145	\$0	\$10,203	\$0	\$0	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	\$21,660		\$10,625	\$10,014	\$0	\$1,020	\$0	\$0	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$21,660		\$10,625	\$10,014	\$0	\$1,020	\$0	\$0	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	145,424	J33-35, 40	26,345	61,551	52	36,558	18,350	2,569	O.K.
24									
25 Total IntraLATA Rev. Req.	\$167,084		\$36,970	\$71,566	\$52	\$37,578	\$18,350	\$2,569	O.K.
26									
27									
28									
INTERLATA:									
30									
31 Net Investment	\$100,880	P13	\$49,470	\$46,654	\$0	\$4,755	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$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	\$10,088		\$4,947	\$4,665	\$0	\$476	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	62,274	P33-35, 40	10,978	25,265	21	14,593	10,397	1,021	O.K.
40									
41 Total InterLATA Rev. Req.	\$72,362		\$15,925	\$29,931	\$21	\$15,068	\$10,397	\$1,021	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$239,447		\$52,894	\$101,496	\$73	\$52,647	\$28,746	\$3,590	
ACCESS ELEMENT MINUTES OF USE			2,914,467	2,914,467		2,914,467			
ACCESS RATE PER MINUTE	\$0.071038		\$0.018149	\$0.034825		\$0.018064			

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME City of Beresford
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 10-Sep-03 10:21:58 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	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	289,435	---	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	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	0	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	893,765	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	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	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	86,862	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	35,429	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	0	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	0	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

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)	(I)
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	1,354,558	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0
75	CAT 2 C&WF	19,987	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	107,240	---	---	---	---	---	---
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	567	---	0	0	567	0	567
101	Materials and Supplies	15,824	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---
104	Tele. Plt. 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

City of Beresford
 ENDING DECEMBER 31, 2001

		Intrastate							
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(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	110,068	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	502,888	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	25,194	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	895,111	--	--	--	--	--	--	--
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.	72,182	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	0	0	0	0	0
152	Central Office Eq., Alloc.	65,436	--	--	--	--	--	--	--
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.	42,542	--	--	--	--	--	--	--
159	Cable & Wire, Direct	55,332	--	29,819	8,134	17,379	0	0	25,513

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA (E)		IntraLATA (F)
176	Oth. Plt. and Equip., Alloc.	1,233	---	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	0
178	Network Operations, Alloc.	18,300	---	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0	0
180	Total Access Expense	0	---	0	0	0	0	0	0	0
181	Depr., Support Assets	17,780	---	---	---	---	---	---	---	---
182	Depr., COE Switching	49,000	---	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---	---
184	Depr., COE Transmission	9,780	---	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	---
186	Depr., C&W Facilities	38,361	---	---	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---	---
189	Other Amortization	0	---	0	0	0	0	0	0	0
190	Direct Assigned Amort.	0	---	0	0	0	0	0	0	0
191	Marketing, Allocable	5,853	---	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0	0
193	Operator Service, Alloc.	490	---	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0	0
196	Alphabetical Directory	303	---	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	36,867	---	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	9,824	---	---	---	---	---	---	---	---
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	0
206	Cust. Serv., Msg. Process	6,658	---	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	13,712	---	---	---	---	---	---	---	---
208	Cust. Serv., CABS	17,823	---	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	0	---	0	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	56	---	56	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	11,286	---	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

City of Beresford
 ENDING DECEMBER 31, 2001

		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	169,726	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	19,467	---	0	0	19,467	0	0	0	19,467
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	0	---	0	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	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	0	0
249	Uncollectibles	0	---	0	0	0	0	0	0	0
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0	0
251	Other Revenue Taxes	0	---	0	0	0	0	0	0	0
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 City of Beresford
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY		Source/ Allocator	Interstate		Intrastate		TOTAL INTRASTATE
	(B)	(C)		Private Line		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
***** FCC PART 36 *****								
271 Working Loops	1,526	---	14	38	0	0	0	0
272 Equivalent Interexchange Cct. Miles	496	---	0	312	0	0	0	0
273 Interexchange Circuit Terminations	248	---	0	156	0	0	0	0
			(D)	(E)	(F)	(G)	(H)	(I)



Bob Sahr, Chair
Gary Hanson, Vice-Chair
Jim Burg, Commissioner

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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1-800-332-1782

MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: Beresford Municipal Telephone Company, Beresford, SD
Switched Access Revenue Requirement, TC02-080

DATE: September 11, 2003

Beresford Municipal Telephone Company (Beresford) filed an Intrastate Switched Access Cost Study pursuant to ARSD Chapters 20:10:27 to 20:10:29, inclusive on June 27, 2002, based on the twelve months ended December 31, 2001. The cost study submitted by Beresford developed a revenue requirement of \$191,673. Beresford's access minutes of use for 2001 were 2,914,467. Beresford is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Beresford's revenue requirement and access minutes of use are part of the total revenue requirement and total access minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition To Intervene from S&S Communications (S&S). On July 23, 2002, the Commission granted S&S' intervention and voted to assess Beresford a \$1000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. (Any questions regarding the amount expended should be addressed to Heather Forney.) On August 19, 2003, the Commission voted to issue a summary disposition to dismiss S&S as an intervening party.

Staff requested supporting information from Beresford on June 28, July 12, and September 27, 2002. Staff data requests were responded to by Beresford in a timely manner. Staff reviewed trial balances for 2000 and 2001, supporting documentation for adjustments that were proposed by Beresford in the cost study, access minutes of use, and traffic factor support.

The cost study filed by Beresford included FCC frozen allocation factors. Staff requested Beresford to resubmit its cost study without the use of frozen allocation factors since Chapter 28 of the administrative rules does not allow allocation factors to be frozen in time. On October 23, 2002, Beresford submitted an amended cost study that increased the revenue requirement to \$208,024. Beresford filed a second amended cost study on February 27, 2003, which included an adjustment for Global Crossing uncollectibles. The revenue requirement with this filing is \$208,226.

Staff requested, and Beresford has agreed, to increase working loops by 2 to 1526; to directly assign the Federal Telecommunications Relay Service assessment to the interstate jurisdiction; and to amortized non-recurring cost study expense of \$1700 over three years. Staff opposed the addition of Global Crossing uncollectibles in the cost study. On August 26, 2003, Beresford, through its attorney Darla Rogers, agreed to remove the Global Crossing adjustment. On August 29, 2003, Beresford submitted a revised cost study excluding the Global Crossing uncollectible. Beresford filed a final revised cost study implementing the agreed to adjustments on September 11, 2003. The revenue requirement for Beresford is \$207,110. This revenue requirement is acceptable to Beresford.

Respectively submitted: Harlan Best

cc Wendel Aanerud, TELECOM Consulting Resources, Inc

**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)	TC02-080

On June 27, 2002, Beresford Municipal Telephone Company (Beresford) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On October 23, 2002, February 27, 2003, March 25, 2003, August 29, 2003 and September 11, 2003, Beresford filed amended 2001 Intrastate Switched Access Cost Studies.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At a regularly scheduled meeting of July 23, 2002, the Commission granted intervention to S&S. The Commission also voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. On July 11, 2003, the Commission received a Motion to Dismiss S&S as intervenor in this proceeding from Beresford. At its regularly scheduled meeting of August 19, 2003, the Commission granted the Motion to Dismiss. Staff filed a memorandum on September 11, 2003, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its September 16, 2003, 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 TC02-090.)

Dated at Pierre, South Dakota, this 23rd day of September, 2003.

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>Melvin Kalbo</i></u>
Date: <u>9/25/03</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner