

**Vantage Point**

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JUN 30 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

June 27, 2003

Ms. Pam Bonrud
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

RE: Santel Communications Cooperative, Inc.
2002 Switched Access Filing

Dear Ms. Bonrud:

On behalf of Santel Communications Cooperative, Inc., enclosed is their 2002 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission. The following documentation is included in the study:

1. Five (5) copies of the PUC Summary Forms
2. One (1) copy of the program diskette
3. Five (5) copies of the Cost Study Certification Form

In addition to the above, three (3) copies of the following supporting documentation to the cost study have been included and are to be treated as proprietary information:

1. Trial Balance Worksheet for the year ending December 31, 2002
2. Reclassification Journal Entries (including Known and Measurable Change journal entries)
3. Non-Regulated Adjustments Worksheet
4. Non-Operating Worksheet
5. Direct Labor Summary
6. Account 6560 Depreciation Expense Analysis
7. Account 6623 Local Business Office Expense Summary
8. Direct Assignment Detail
9. Known and Measurable Changes Detail
10. Audit Report as of December 31, 2002 and 2001
11. Company-generated Trial Balance as of December 31, 2002
12. Land and Building Investments Summary
13. Central Office Equipment Summary
14. Outside Plant Summary
15. Interexchange Circuit and Circuit Mile Summary
16. Loop Study Summary
17. Annual Traffic Factor and Host/Remote Factor Calculations

18. Sent-Paid / Received-Collect Messages and Revenues
19. Access Minutes of Use Summary by Month (total company and by exchange)

The enclosed Intrastate Access Separations Study revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which Santel Communications Cooperative, Inc. concurs, will include the attached Intrastate Access revenue requirement in the development of the LECA Access Tariff rates.

Please note that Sanborn Telephone Cooperative and SANCOM, Inc. merged on January 1, 2002 to form Santel Communications Cooperative, Inc.

If you have any questions or comments, please feel free to contact me at (605) 995-1749.

Sincerely,



Christi De Witte
Telco Revenue Consultant
Vantage Point Solutions, Inc.

Enclosures: PUC Summary Forms (5)
Program Diskette (1)
Cost Study Certification Form (5)
Proprietary Supporting Documentation (3)

cc: Gene Kroell, General Manager

Santel Communications Cooperative, Inc.
(Woonsocket, SD)

2002
Intrastate Cost Study

Prepared by:



Vantage Point

Customer Focused. Technology Driven.


1801 North Main St. Mitchell, SD 57301
phone: (605) 995-1777 fax: (605) 995-1778
www.vantagepnt.com

COST STUDY CERTIFICATION FORM

I am General Manager . I hereby certify that I have overall responsibility for the
(Title of Certifying Officer or Employee)
preparation of all data in the attached 2002 Intrastate Switched Access filing data submission
(Title of Data Submission)
for Santel Communications Cooperative, Inc. and that I am authorized to execute this certification.
(Name of Exchange Carrier)

Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data have been examined and reviewed and are complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission, to the best of my knowledge.

Date: June 25, 2003

Certifying Signature: 

Name: Gene Kroell

Title: General Manager

Santel Communications Cooperative, Inc.

***** 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	\$5,803,572	J13	\$4,127,962	\$141,240	\$0	\$1,232,943	\$0	\$301,427	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	\$580,357		\$412,796	\$14,124	\$0	\$123,294	\$0	\$30,143	O.K.	
19	Return Adjustments	(3,930)	J18-20	(2,593)	(308)	0	(832)	0	(197)	O.K.	
20											
21	Net Return on Rate Base	\$576,427		\$410,203	\$13,816	\$0	\$122,463	\$0	\$29,945	O.K.	
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.	
23	Expenses and Other Taxes	1,325,283	J33-35, 40	538,891	134,104	6,452	446,984	141,582	57,269	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$1,901,710		\$949,094	\$147,919	\$6,452	\$569,447	\$141,582	\$87,215	O.K.	
26											
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.	
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.	
40											
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
42											
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$1,901,710		\$949,094	\$147,919	\$6,452	\$569,447	\$141,582	\$87,215		
	ACCESS ELEMENT MINUTES OF USE			11,707,015	11,707,343		11,707,343				
	ACCESS RATE PER MINUTE	\$0.142345		\$0.081071	\$0.012635		\$0.048640				

Santel Communications Cooperative, Inc.

		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	3.00%	—	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18	Net Investment	\$22,154,927	C68	\$16,351,355	\$0	\$5,524,892	\$0	\$278,681	\$5,803,572	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	\$2,215,493		\$1,635,136	\$0	\$552,489	\$0	\$27,868	\$580,357	O.K.
22										
23	AFUDC	(15,519)	H43	-11588.589393289	0	-3752.441460818	0	-177.9691458935	(3,930)	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	\$2,199,974		\$1,623,547	\$0	\$548,737	\$0	\$27,690	\$576,427	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	472,326	H44	348,611	0	117,756	0	5,959	123,715	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	\$1,727,648		\$1,274,936	\$0	\$430,980	\$0	\$21,731	\$452,712	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	4,671,142	I196	3,458,920	0	1,180,505	0	31,717	1,212,222	O.K.
41	Uncollectibles	120,088	V249	64,078	0	56,010	0	0	56,010	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$6,991,204		\$5,146,545	\$0	\$1,785,251	\$0	\$59,407	\$1,844,659	O.K.
45	Gross Receipts Taxes	216,223	Formula	159,171	0	55,214	0	1,837	57,051	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$7,207,427		\$5,305,717	\$0	\$1,840,465	\$0	\$61,245	\$1,901,710	O.K.

Santel Communications Cooperative, Inc.

		Intrastate							
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
13 Land and Support Investment	\$3,134,443	D33	\$2,340,600	\$0	\$757,898	\$0	\$35,945	\$793,843	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	3,625,279	D68	3,050,205	0	575,074	0	0	575,074	O.K.
17 COE Transmission Equipment	7,489,230	D85	5,435,133	0	1,978,258	0	75,840	2,054,097	O.K.
18									
19 Total COE	\$11,114,509		\$8,485,337	\$0	\$2,553,332	\$0	\$75,840	\$2,629,172	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	20,979,744	D137	15,480,583	0	5,206,949	0	292,211	5,499,161	O.K.
22									
23 Total COE, IOT, C&WF	\$32,094,253		\$23,965,920	\$0	\$7,760,281	\$0	\$368,051	\$8,128,333	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$61,833	D209	\$46,173	\$0	\$14,951	\$0	\$709	\$15,660	O.K.
30									
31									
32 Total Tele. Pit. in Service	\$35,290,529		\$26,352,693	\$0	\$8,533,130	\$0	\$404,706	\$8,937,836	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	186,744	D218-219	139,448	0	45,154	0	2,142	47,296	O.K.
37 Tel. Pit. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Pit.	\$186,744		\$139,448	\$0	\$45,154	\$0	\$2,142	\$47,296	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$35,477,273		\$26,492,142	\$0	\$8,578,284	\$0	\$406,847	\$8,985,131	O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE			
			Interstate	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA			IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(13,510,502)	E34	(10,279,070)	0	(3,101,712)	0	(129,720)	(3,231,432)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$21,966,771		\$16,213,072	\$0	\$5,476,572	\$0	\$277,127	\$5,753,699		O.K.
62										
63 Materials and Supplies	58,059	H31	42,841	0	14,410	0	809	15,218		O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0		O.K.
65 Cash Working Capital	130,097	Formula	95,443	0	33,910	0	745	34,654		O.K.
66 Equal Access Investment	0	—	0	0	0	0	0	0		O.K.
67										
68 TOTAL NET INVESTMENT	\$22,154,927		\$16,351,355	\$0	\$5,524,892	\$0	\$278,681	\$5,803,572		O.K.
69										

Santel Communications Cooperative, Inc.

***** 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)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	3,134,443	H33	2,340,600	0	757,898	0	35,945	793,843	793,843	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$3,134,443		\$2,340,600	\$0	\$757,898	\$0	\$35,945	\$793,843	\$793,843	O.K.
32										
33 Tot. Land and Support Assets	\$3,134,443		\$2,340,600	\$0	\$757,898	\$0	\$35,945	\$793,843	\$793,843	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$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	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Santel Communications Cooperative, Inc.

		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	\$3,625,279	G15	\$3,050,205	\$0	\$575,074	\$0	\$0	\$575,074	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$3,625,279		\$3,050,205	\$0	\$575,074	\$0	\$0	\$575,074	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$3,625,279		\$3,050,205	\$0	\$575,074	\$0	\$0	\$575,074	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$70,607	123	\$70,607	\$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	4,635,146	G13	3,476,360	0	1,158,787	0	0	1,158,787	O.K.
76	CAT 4.13 PL, WATS, Local	173,567	F18	98,659	0	0	0	74,908	74,908	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	537,398	G18	344,577	0	192,821	0	0	192,821	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	1,373	V48	441	0	0	0	932	932	O.K.
81	CAT 4.3 H/R Message	2,071,139	G29	1,444,489	0	626,650	0	0	626,650	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	\$7,489,230		\$5,435,133	\$0	\$1,978,258	\$0	\$75,840	\$2,054,097	O.K.
86										
87										
88	INFORMATION ORIGATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

Santel Communications Cooperative, Inc.

***** 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	670,393	F31	\$381,065	\$0	\$0	\$0	\$289,327	\$289,327	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	17,903,018	G13	13,427,264	0	4,475,755	0	0	4,475,755	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	\$18,573,411		\$13,808,329	\$0	\$4,475,755	\$0	\$289,327	\$4,765,082	O.K.
119									
120 CAT 2 C&WF	\$76,525	G28	\$76,525	\$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	\$76,525		\$76,525	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	484,790	G17	310,845	0	173,945	0	0	\$173,945	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	3,254	V79	370	0	0	0	2,884	2,884	O.K.
128									
129 Total CAT 3 C&WF	\$488,044		\$311,215	\$0	\$173,945	\$0	\$2,884	\$176,829	O.K.
130									
131 CAT 4 Message	\$1,841,764	G29	\$1,284,514	\$0	\$557,250	\$0	\$0	\$557,250	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	\$1,841,764		\$1,284,514	\$0	\$557,250	\$0	\$0	\$557,250	O.K.
136									
137 TOTAL C&WF	\$20,979,744		\$15,480,583	\$0	\$5,206,949	\$0	\$292,211	\$5,499,161	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Santel Communications Cooperative, Inc.

***** 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	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	\$35,228,696		\$26,306,521	\$0	\$8,518,179	\$0	\$403,996	\$8,922,175	O.K.

Santel Communications Cooperative, Inc.

***** 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)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$61,833	H36	\$46,173	\$0	\$14,951	\$0	\$709	\$15,660	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208									
209 Total Intangible Assets	\$61,833		\$46,173	\$0	\$14,951	\$0	\$709	\$15,660	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.	186,744	H35	139,448	0	45,154	0	2,142	47,296	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	\$186,744		\$139,448	\$0	\$45,154	\$0	\$2,142	\$47,296	O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$1,600,571	H13	\$1,195,203	\$0	\$387,013	\$0	\$18,355	\$405,368	O.K.	
16 COE Switching	3,169,303	H19	2,666,560	0	502,743	0	0	502,743	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	2,693,427	H20	1,954,691	0	711,461	0	27,275	738,736	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	5,991,515	H31	4,421,033	0	1,487,030	0	83,451	1,570,482	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$13,454,816		\$10,237,488	\$0	\$3,088,247	\$0	\$129,081	\$3,217,328	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.	55,686	H41	41,583	0	13,465	0	639	14,103	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$55,686		\$41,583	\$0	\$13,465	\$0	\$639	\$14,103	O.K.	
33										
34 Total Accum. Depr./Amort.	\$13,510,502		\$10,279,070	\$0	\$3,101,712	\$0	\$129,720	\$3,231,432	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.	

Santel Communications Cooperative, Inc.

	Private Line									
	***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate		Intrastate		Extended Area Service (H)		Other (I)
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	5,264	5,074	0	0	0	82	0	108	O.K.	
16 Avg. Cost per Loop	913.51	913.51	913.51	913.51	913.51	913.51	913.51	913.51		
17										
18 CAT 4.13 Exch Ln. Invest.	\$4,808,713	\$4,635,146	\$0	\$0	\$0	\$74,908	\$0	\$98,659		
19										
20										
21 Circuit Terminations	274	274	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	1,961.31	1,961.31	1,961.31	1,961.31	1,961.31	1,961.31	1,961.31	1,961.31		
23										
24 CAT 4.23 Other IX	\$537,398	\$537,398	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	5,264	5,074	0	0	0	82	0	108		
30 Loops Factor	1.000000	0.963906	0.000000	0.000000	0.000000	0.015578	0.000000	0.020517		
31 CAT 1 Exchange C&WF	\$18,573,411	\$17,903,018	\$0	\$0	\$0	\$289,327	\$0	\$381,065	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	23,739	23,739	0	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$484,790	\$484,790	\$0	\$0	\$0	\$0	\$0	\$0		

Santel Communications Cooperative, Inc.

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Physical Allocation Factors		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.841371	0.000000	0.158629	0.000000	0.000000	0.158629	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.641195	0.000000	0.358805	0.000000	0.000000	0.358805	O.K.
18	Conversation Minutes	1.000000	CM	0.641195	0.000000	0.358805	0.000000	0.000000	0.358805	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.832851	0.000000	0.167149	0.000000	0.000000	0.167149	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.	0.000000	WSC	0.000000	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	1.000000	HRM	0.697437	0.000000	0.302563	0.000000	0.000000	0.302563	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	0.699030	0.000000	0.300970	0.000000	0.000000	0.300970	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.494606	0.000000	0.505394	0.000000	0.000000	0.505394	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.307940	0.000000	0.692060	0.000000	0.000000	0.692060	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.999259	0.000000	0.000000	0.000000	0.000741	0.000741	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	0.085700	0.000000	0.914300	0.000000	0.000000	0.914300	O.K.
44	Relative Users Percent	1.000000	RUP	0.702725	0.000000	0.292488	0.000000	0.004787	0.297275	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	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.

Santel Communications Cooperative, Inc.

		Intrastate								
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA		
13	Support Assets	1.000000	D31	0.746736	0.000000	0.241797	0.000000	0.011468	0.253264	O.K.
14	Land and Support Assets	1.000000	D33	0.746736	0.000000	0.241797	0.000000	0.011468	0.253264	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.841371	0.000000	0.158629	0.000000	0.000000	0.158629	O.K.
19	COE Total Switching	1.000000	D68	0.841371	0.000000	0.158629	0.000000	0.000000	0.158629	O.K.
20	COE Transmission	1.000000	D85	0.725726	0.000000	0.264147	0.000000	0.010127	0.274274	O.K.
21	Total COE	1.000000	C19	0.763447	0.000000	0.229730	0.000000	0.006823	0.236553	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	0.743446	0.000000	0.240976	0.000000	0.015578	0.256554	O.K.
28	C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.637678	0.000000	0.356413	0.000000	0.005909	0.362322	O.K.
30	C&WF CAT 4	1.000000	D135	0.697437	0.000000	0.302563	0.000000	0.000000	0.302563	O.K.
31	Total C&WF	1.000000	D137	0.737882	0.000000	0.248189	0.000000	0.013928	0.262118	O.K.
32										
33	Total Equipment	1.000000	C23	0.746736	0.000000	0.241797	0.000000	0.011468	0.253264	O.K.
34										
35	TPIS	1.000000	C32	0.746736	0.000000	0.241797	0.000000	0.011468	0.253264	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.746736	0.000000	0.241797	0.000000	0.011468	0.253264	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	1.000000	C29	0.746736	0.000000	0.241797	0.000000	0.011468	0.253264	O.K.
42										
43	Long-term PUC	1.000000	C36	0.746736	0.000000	0.241797	0.000000	0.011468	0.253264	O.K.
44	Net Telephone Plant	1.000000	C61	0.738073	0.000000	0.249312	0.000000	0.012616	0.261927	O.K.
45	Total Net Investment	1.000000	C68	0.738046	0.000000	0.249375	0.000000	0.012579	0.261954	O.K.
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	0.565621	0.000000	0.433550	0.000000	0.000829	0.434379	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.673346	0.000000	0.321321	0.000000	0.005333	0.326654	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.661884	0.000000	0.333563	0.000000	0.004553	0.338116	O.K.

Santel Communications Cooperative, Inc.

***** 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.	\$15,593	H14	\$11,644	\$0	\$3,770	\$0	\$179	\$3,949	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$15,593		\$11,644	\$0	\$3,770	\$0	\$179	\$3,949	O.K.	
19										
20 General Support, Alloc.	\$127,094	H14	\$94,906	\$0	\$30,731	\$0	\$1,457	\$32,188	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$127,094		\$94,906	\$0	\$30,731	\$0	\$1,457	\$32,188	O.K.	
24										
25 Central Office Eq., Alloc.	\$268,207	H21	\$204,762	\$0	\$61,615	\$0	\$1,830	\$63,445	O.K.	
26 Central Office Eq., Direct	188,324	V153	109,154	0	79,170	0	0	79,170	O.K.	
27										
28 Total COE Exp.	\$456,531		\$313,916	\$0	\$140,785	\$0	\$1,830	\$142,615	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.	\$188,117	H31	\$138,808	\$0	\$46,689	\$0	\$2,620	\$49,309	O.K.	
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.	
39										
40 Total C&WF Exp.	\$188,117		\$138,808	\$0	\$46,689	\$0	\$2,620	\$49,309	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$787,335		\$559,273	\$0	\$221,975	\$0	\$6,087	\$228,062	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$644,648		\$452,724	\$0	\$187,474	\$0	\$4,450	\$191,924	O.K.	

Santel Communications Cooperative, Inc.

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$209	H36	\$156	\$0	\$51	\$0	\$2	\$53	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$209		\$156	\$0	\$51	\$0	\$2	\$53	O.K.	
64										
65 Network Operations, Alloc.	\$238,868	H33	\$178,371	\$0	\$57,757	\$0	\$2,739	\$60,497	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$238,868		\$178,371	\$0	\$57,757	\$0	\$2,739	\$60,497	O.K.	
69										
70 Total Access Expenses	\$481,354	V180	\$481,354	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$190,182	H13	\$142,016	\$0	\$45,985	\$0	\$2,181	\$48,166	O.K.	
73 Depr., COE Switching	352,074	H19	296,225	0	55,849	0	0	55,849	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	664,752	H20	482,428	0	175,592	0	6,732	182,324	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	762,092	H31	562,334	0	189,143	0	10,615	199,758	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$1,969,100		\$1,483,003	\$0	\$466,570	\$0	\$19,527	\$486,097	O.K.	
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
83 Amort., Intangible Assets	2,080	H41	1,553	0	503	0	24	527	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.	\$2,080		\$1,553	\$0	\$503	\$0	\$24	\$527	O.K.	
88										
89 Total Depr. and Amort.	\$1,971,180		\$1,484,556	\$0	\$467,073	\$0	\$19,551	\$486,624	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,891,611		\$2,144,437	\$0	\$524,881	\$0	\$22,293	\$547,174	O.K.	

Santel Communications Cooperative, Inc.

***** 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	\$38,110	G35	\$26,640	\$0	\$11,470	\$0	\$0	\$11,470	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$38,110		\$26,640	\$0	\$11,470	\$0	\$0	\$11,470	O.K.	
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$21,529	V195	\$21,529	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	25,506	G19	21,243	0	4,263	0	0	4,263	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$47,035		\$42,772	\$0	\$4,263	\$0	\$0	\$4,263	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$19,838	G36	\$9,812	\$0	\$10,026	\$0	\$0	\$10,026	O.K.	
124 Bus. Ofc., EU MTS & WATS	30,315	G37	9,335	0	20,980	0	0	20,980	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	97,508	G38	97,436	0	0	0	72	72	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	\$147,661		\$116,583	\$0	\$31,006	\$0	\$72	\$31,078	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	66,730	G43	5,719	0	61,011	0	0	61,011	O.K.	
135 Cust. Serv., Other B&C	62,649	G44	44,025	0	18,324	0	300	18,624	O.K.	
136 Cust. Serv., CABS	168,531	G45	84,266	0	84,266	0	0	84,266	O.K.	
137 Cust. Serv., EU Common Line	3,297	V209	3,297	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$301,207		\$137,306	\$0	\$163,601	\$0	\$300	\$163,901	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$448,868		\$253,889	\$0	\$194,607	\$0	\$372	\$194,979	O.K.	
142										

Santel Communications Cooperative, Inc.

		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)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	279	V211	279	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$279		\$279	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$534,292		\$323,580	\$0	\$210,340	\$0	\$372	\$210,712	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$644,648	44	\$452,724	\$0	\$187,474	\$0	\$4,450	\$191,924	O.K.
167	Total Network Oper. Exp.	238,868	68	178,371	0	57,757	0	2,739	60,497	O.K.
168	Total Customer Operations	534,292	161	323,580	0	210,340	0	372	210,712	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$1,417,808		\$954,675	\$0	\$455,571	\$0	\$7,562	\$463,133	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$194,899	H50	\$131,234	\$0	\$62,625	\$0	\$1,039	\$63,665	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$194,899		\$131,234	\$0	\$62,625	\$0	\$1,039	\$63,665	O.K.
179										
180	Admin. & General, Allocable	\$361,153	H50	\$243,181	\$0	\$116,046	\$0	\$1,926	\$117,972	O.K.
181	Admin. & General, Direct	95,264	V231	56,680	0	38,584	0	0	38,584	O.K.
182										
183	Total Admin. and Gen.	\$456,417		\$299,861	\$0	\$154,630	\$0	\$1,926	\$156,556	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$651,316		\$431,095	\$0	\$217,255	\$0	\$2,966	\$220,221	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	6,588	V233	534	0	6,054	0	0	6,054	O.K.
192										
193	Total Non-income Taxes	\$6,588		\$534	\$0	\$6,054	\$0	\$0	\$6,054	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$4,671,142		\$3,458,920	\$0	\$1,180,505	\$0	\$31,717	\$1,212,222	O.K.

Santel Communications Cooperative, Inc.

***** 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	\$5,803,572	K52	\$4,127,962	\$141,240	\$0	\$1,232,943	\$0	\$301,427	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	\$580,357		\$412,796	\$14,124	\$0	\$123,294	\$0	\$30,143	O.K.
17									
18 AFUDC	(3,930)	N37	(2,593)	(308)	0	(832)	0	(197)	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	\$576,427		\$410,203	\$13,816	\$0	\$122,463	\$0	\$29,945	O.K.
23									
24 Interest Expense	123,715	N67	87,996	3,011	0	26,283	0	6,426	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	\$452,712		\$322,207	\$10,805	\$0	\$96,180	\$0	\$23,520	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	1,212,222	O195	486,815	129,532	6,253	397,833	137,215	54,573	O.K.
34 Uncollectibles	56,010	Direct	23,445	0	0	32,565	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	1,792,579	16+31+32+33	899,611	143,656	6,253	521,127	137,215	84,716	O.K.
38									
39									
40 Gross Receipts Tax	57,051	37	28,631	4,572	199	16,586	4,367	2,696	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$1,901,710		\$949,094	\$147,919	\$6,452	\$569,447	\$141,582	\$87,215	O.K.
44									

Santel Communications Cooperative, Inc.

***** 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	\$793,843	L25	\$251,848	\$124,985	\$0	\$337,018	\$0	\$79,991	O.K.	
14										
15 Central Office Equipment	\$2,629,172	L70	\$1,158,787	\$575,074	\$0	\$819,471	\$0	\$75,840	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	5,499,161	L117	4,475,755	0	0	731,195	0	292,211	O.K.	
18										
19 Total COE, IOT, C&WF	\$8,128,333		\$5,634,541	\$575,074	\$0	\$1,550,666	\$0	\$368,051	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$8,922,175		\$5,886,389	\$700,060	\$0	\$1,887,684	\$0	\$448,043	O.K.	
24 Total Intangible Assets	15,660	L144	10,332	1,229	0	3,313	0	786	O.K.	
25										
26 Total Plant In Service	\$8,937,836		\$5,896,721	\$701,288	\$0	\$1,890,997	\$0	\$448,829	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	47,296	L164	31,203	3,711	0	10,006	0	2,375	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$8,985,131		\$5,927,924	\$704,999	\$0	\$1,901,004	\$0	\$451,204	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,217,328	M23	1,823,561	566,566	0	675,628	0	151,573	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	14,103	M29	9,305	1,107	0	2,984	0	708	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	\$5,753,699		\$4,095,058	\$137,327	\$0	\$1,222,392	\$0	\$298,923	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	15,218	L173	10,040	1,194	0	3,220	0	764	O.K.	
49 Cash Working Capital	34,654	L175	22,863	2,719	0	7,332	0	1,740	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$5,803,572		\$4,127,962	\$141,240	\$0	\$1,232,943	\$0	\$301,427	O.K.	
53										

Santel Communications Cooperative, Inc.

***** 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	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$757,898	N28	\$240,444	\$119,326	\$0	\$321,758	\$0	\$76,369	O.K.
21 Support Assets, Private Line	35,945	N28	11,404	5,659	0	15,260	0	3,622	O.K.
22									
23 Total Support Assets	\$793,843		\$251,848	\$124,985	\$0	\$337,018	\$0	\$79,991	O.K.
24									
25 Total Land and Supp. Assets	\$793,843		\$251,848	\$124,985	\$0	\$337,018	\$0	\$79,991	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	\$575,074	(E)	\$0	\$575,074	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$575,074		\$0	\$575,074	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$575,074		\$0	\$575,074	\$0	\$0	\$0	\$0	O.K.

Santel Communications Cooperative, Inc.

***** 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	1,158,787	(D)	1,158,787	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	74,908	(I)	0	0	0	0	0	74,908	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	192,821	(G)	0	0	0	192,821	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	932	(G)	0	0	0	0	0	932	O.K.
65	COE H/R Message	626,650	(G)	0	0	0	626,650	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$2,054,097		\$1,158,787	\$0	\$0	\$819,471	\$0	\$75,840	O.K.
69										
70	Total Central Office Equip.	\$2,629,172		\$1,158,787	\$575,074	\$0	\$819,471	\$0	\$75,840	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	\$289,327	(I)	\$0	\$0	\$0	\$0	\$0	\$289,327	O.K.
83	Exchange Message	4,475,755	(D)	4,475,755	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	\$4,765,082		\$4,475,755	\$0	\$0	\$0	\$0	\$289,327	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	\$173,945	(G)	\$0	\$0	\$0	\$173,945	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	2,884	(G)	0	0	0	0	0	2,884	O.K.
96										
97	Total Interexchange C&WF	\$176,829		\$0	\$0	\$0	\$173,945	\$0	\$2,884	O.K.

Santel Communications Cooperative, Inc.

***** 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	\$557,250	(G)	\$0	\$0	\$0	\$557,250	\$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	\$557,250		\$0	\$0	\$0	\$557,250	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$5,499,161		\$4,475,755	\$0	\$0	\$731,195	\$0	\$292,211	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	\$15,660	N37	\$10,332	\$1,229	\$0	\$3,313	\$0	\$786	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

Santel Communications Cooperative, Inc.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Part 36 IntraLATA Investment Detail	Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
***** FCC PART 69 *****								
IntraLATA Investment								
161 PLANT UNDER CONSTRUCTION:								
162 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0
163 Long-term	47,296	N46	31,203	3,711	0	10,006	0	2,375
164 Total Plt. Under Const.	\$47,296		\$31,203	\$3,711	\$0	\$10,006	\$0	\$2,375
165								
166								
167								
168 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0
169								
170 CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
171								
172 MATERIALS AND SUPPLIES	\$15,218	N37	\$10,040	\$1,194	\$0	\$3,220	\$0	\$764
173								
174 CASH WORKING CAPITAL	\$34,654	N37	\$22,863	\$2,719	\$0	\$7,332	\$0	\$1,740
175								
176 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
177								

Santel Communications Cooperative, Inc.

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals										
(A)	Part 36 IntraLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$405,368	N28	\$128,604	\$63,822	\$0	\$172,095	\$0	\$40,847	O.K.
16	COE Switching	502,743	L44	0	502,743	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	738,736	L68	416,746	0	0	294,715	0	27,275	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,570,482	L117	1,278,212	0	0	208,819	0	83,451	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$3,217,328		\$1,823,561	\$566,566	\$0	\$675,628	\$0	\$151,573	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.	14,103	N37	\$9,305	\$1,107	\$0	\$2,984	\$0	\$708	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Tot. Accum. Amortization	\$14,103		\$9,305	\$1,107	\$0	\$2,984	\$0	\$708	O.K.
33										
34	Total Accum. Depr./Amort.	\$3,231,432		\$1,832,866	\$567,672	\$0	\$678,612	\$0	\$152,281	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.

Santel Communications Cooperative, Inc.

***** 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	\$2,629,172	L70	\$1,158,787	\$575,074	\$0	\$819,471	\$0	\$75,840	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	5,499,161	L117	4,475,755	0	0	731,195	0	292,211	O.K.
16										
17	Total	\$8,128,333		\$5,634,541	\$575,074	\$0	\$1,550,666	\$0	\$368,051	O.K.
18	Factor	1.000000		0.693198	0.070749	0.000000	0.190773	0.000000	0.045280	O.K.
19										
20	Sum: Sw., Trans., Other	\$2,493,791	17	\$0	\$575,074	\$0	\$1,550,666	\$0	\$368,051	O.K.
21	Factor	1.000000		0.000000	0.230602	0.000000	0.621811	0.000000	0.147587	O.K.
22										
23	Central Office Equipment	\$2,629,172	L70	\$1,158,787	\$575,074	\$0	\$819,471	\$0	\$75,840	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	1,023,406	L117-83	0	0	0	731,195	0	292,211	O.K.
26										
27	Total	\$3,652,578		\$1,158,787	\$575,074	\$0	\$1,550,666	\$0	\$368,051	O.K.
28	Factor	1.000000		0.317252	0.157443	0.000000	0.424540	0.000000	0.100765	O.K.
29										
30	General Support Facilities	\$793,843	L25	\$251,848	\$124,985	\$0	\$337,018	\$0	\$79,991	O.K.
31	Central Office Equipment	2,629,172	13	1,158,787	575,074	0	819,471	0	75,840	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	5,499,161	15	4,475,755	0	0	731,195	0	292,211	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$8,922,175		\$5,886,389	\$700,060	\$0	\$1,887,684	\$0	\$448,043	O.K.
37	Factor	1.000000		0.659748	0.078463	0.000000	0.211572	0.000000	0.050217	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$8,474,133	36	\$5,886,389	\$700,060	\$0	\$1,887,684	\$0	\$0	O.K.
40	Factor	1.000000		0.694630	0.082611	0.000000	0.222758	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	\$8,937,836	K26	\$5,896,721	\$701,288	\$0	\$1,890,997	\$0	\$448,829	O.K.
46	Factor	1.000000		0.659748	0.078463	0.000000	0.211572	0.000000	0.050217	O.K.

Santel Communications Cooperative, Inc.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	***** FCC PART 69 ***** Apportionment Factors	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
60	Interstate Equip. 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	"BIG THREE" Expenses	\$499,323	O171	\$137,417	\$44,699	\$4,263	\$188,610	\$100,615	\$23,719	O.K.
64	Factor	1.000000		0.275206	0.089519	0.008538	0.377731	0.201503	0.047503	
65	Net Investment	\$5,803,572	J13	\$4,127,962	\$141,240	\$0	\$1,232,943	\$0	\$301,427	O.K.
66	Factor	1.000000		0.711279	0.024337	0.000000	0.212446	0.000000	0.051938	O.K.
67										0

Santel Communications Cooperative, Inc.

		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)									
***** FCC PART 69 ***** Operating Expenses and Taxes																		
13	PLANT SPEC. OPER. EXPENSE:																	
14	Network Support, Alloc.	\$3,949	N37	\$2,605	\$310	\$0	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198	O.K.	
15	Network Support, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
16	Total Network Support Exp.	\$3,949		\$2,605	\$310	\$0	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198	O.K.	
17	General Support, Alloc.	\$32,188	N30	\$10,212	\$5,068	\$0	\$13,665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,243	O.K.	
18	General Support, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
19	Total General Support Exp.	\$32,188		\$10,212	\$5,068	\$0	\$13,665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,243	O.K.	
20	Central Office Ed., Alloc.	\$63,445	N31	\$27,963	\$13,877	\$0	\$19,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,830	O.K.	
21	Central Office Ed., Direct	79,170	Direct	0	0	0	79,170	0	0	0	0	0	0	0	0	0	O.K.	
22	Total COE Exp.	\$142,615		\$27,963	\$13,877	\$0	\$98,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,830	O.K.	
23	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
24	Other IOT	0	N43	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
25	IOT Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
26	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
27	Cable & Wire, Alloc.	\$49,309	N33	\$40,132	\$0	\$0	\$6,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,620	O.K.	
28	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.	
29	Total C&WF Exp.	\$49,309		\$40,132	\$0	\$0	\$6,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,620	O.K.	
30	TOTAL PLT. SPEC. OPER. EXP.	\$228,062		\$80,913	\$19,255	\$0	\$120,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,892	O.K.	
31	TOTAL PLT. SPEC., ex SUPPORT	\$191,924		\$68,095	\$13,877	\$0	\$105,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,450	O.K.	

Santel Communications Cooperative, Inc.

***** 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.	\$53	N18	\$37	\$4	\$0	\$10	\$0	\$2	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$53		\$37	\$4	\$0	\$10	\$0	\$2	O.K.
63									
64 Network Operations, Alloc.	\$60,497	N18	\$41,936	\$4,280	\$0	\$11,541	\$0	\$2,739	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$60,497		\$41,936	\$4,280	\$0	\$11,541	\$0	\$2,739	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$48,166	L23	\$15,281	\$7,583	\$0	\$20,449	\$0	\$4,853	O.K.
72 Depr., COE Switching	55,849	L44	0	55,849	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	182,324	L68	102,855	0	0	72,737	0	6,732	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	199,758	L117	162,582	0	0	26,561	0	10,615	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$486,097		\$280,718	\$63,433	\$0	\$119,746	\$0	\$22,200	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	527	L144	348	41	0	111	0	26	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.	\$527		\$348	\$41	\$0	\$111	\$0	\$26	O.K.
87									
88 Total Depr. and Amort.	\$486,624		\$281,066	\$63,474	\$0	\$119,858	\$0	\$22,226	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$547,174		\$323,039	\$67,758	\$0	\$131,409	\$0	\$24,968	O.K.

Santel Communications Cooperative, Inc.

***** 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	\$11,470	N37	\$7,567	\$900	\$0	\$2,427	\$0	\$576	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$11,470		\$7,567	\$900	\$0	\$2,427	\$0	\$576	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	4,263	(F)	0	0	4,263	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$4,263		\$0	\$0	\$4,263	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	10,026	N40	\$6,964	\$828	\$0	\$2,233	\$0	\$0	1
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	72	(H)	0	0	0	0	0	72	O.K.
125	Bus. Ofc., EU Message	20,980	(H)	0	0	0	0	20,980	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	\$31,078		\$6,964	\$828	\$0	\$2,233	\$20,980	\$72	1
134										
135	Cust. Serv., Msg. Process	\$61,011	(H)	0	0	0	0	61,011	0	O.K.
136	Cust. Serv., Other B&C	18,624	(H)	0	0	0	0	18,624	0	O.K.
137	Cust. Serv., CABS	84,266	N21	0	19,432	0	52,397	0	12,436	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$163,901		\$0	\$19,432	\$0	\$52,397	\$79,635	\$12,436	O.K.
141										
142	Total BO, CS, OS, Dir.	\$199,242		\$6,964	\$20,260	\$4,263	\$54,630	\$100,615	\$12,509	O.K.

Santel Communications Cooperative, Inc.

***** 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.	\$210,712		\$14,531	\$21,160	\$4,263	\$57,057	\$100,615	\$13,085		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$228,062	41	\$80,913	\$19,255	\$0	\$120,002	\$0	\$7,892		O.K.
168 Total Plt Non-specific Exp.	60,550	62 + 67 +69	41,973	4,284	0	11,551	0	2,742		O.K.
169 Total Customer Operations	210,712	163	14,531	21,160	4,263	57,057	100,615	13,085		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$499,323		\$137,417	\$44,699	\$4,263	\$188,610	\$100,615	\$23,719		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$63,665	N64	\$17,521	\$5,699	\$544	\$24,048	\$12,829	\$3,024		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$63,665		\$17,521	\$5,699	\$544	\$24,048	\$12,829	\$3,024		O.K.
179										
180 Admin. & General, Allocable	\$117,972	N84	\$32,467	\$10,561	\$1,007	\$44,562	\$23,772	\$5,604		O.K.
181 Admin. & General, Direct	38,584	Direct	14,139	4,599	439	19,407	0	0		O.K.
182										
183 Total Admin. and Gen.	\$156,556		\$46,606	\$15,160	\$1,446	\$63,969	\$23,772	\$5,604		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$220,221		\$64,127	\$20,859	\$1,990	\$88,017	\$36,600	\$8,628		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	6,054	Direct	4,205	500	0	1,349	0	0		O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$6,054		\$4,205	\$500	\$0	\$1,349	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$1,212,222		\$486,815	\$129,532	\$6,253	\$397,833	\$137,215	\$54,573		O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Santel Communications Cooperative, Inc.
 PERIOD ADDRESSED Ending December 31, 2002
 RUN DATE AND TIME 27-Jun-03 12:24:14 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	0	--	--	--	--	--	--	--
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	3,134,443	--	--	--	--	--	--	--
28 Buildings, Allocable	0	--	--	--	--	--	--	--
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	3,625,279	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	70,607	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	4,808,713	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--
45 CAT 4.13 Direct	0	--	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	537,398	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--
48 CAT 4.23 Direct	1,373	--	441	0	0	0	932	932
49 CAT 4.3 H/R Message	2,071,139	--	--	--	--	--	--	--
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

Santel Communications Cooperative, Inc.
Ending December 31, 2002

***** 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	18,573,411	—	—	—	—	—	—	—
74	Other CAT 1 C&WF	0	—	0	0	0	0	0	0
75	CAT 2 C&WF	76,525	—	—	—	—	—	—	—
76	CAT 2 C&WF, Wideband	0	—	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	484,790	—	—	—	—	—	—	—
78	Reserved	0	—	—	—	—	—	—	—
79	CAT 3 Direct	3,254	—	370	0	0	0	2,884	2,884
80	CAT 4 Message	1,841,764	—	—	—	—	—	—	—
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	61,833	—	—	—	—	—	—	—
100	Direct Acct. No. 2690	0	—	0	0	0	0	0	0
101	Materials and Supplies	58,059	—	—	—	—	—	—	—
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

Santel Communications Cooperative, Inc.
Ending December 31, 2002

		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)		
123	TPUC – Short Term, Alloc.	0	—	—	—	—	—	—	—	
124	TPUC – Short Term, Direct	0	—	0	0	0	0	0	0	
125	TPUC – Long Term, Alloc.	186,744	—	—	—	—	—	—	—	
126	TPUC – Long Term, Direct	0	—	0	0	0	0	0	0	
127										
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	1,600,571	—	—	—	—	—	—	—	
130	Acc. Depr. COE Switching	3,169,303	—	—	—	—	—	—	—	
131	Acc. Depr. COE Operator	0	—	—	—	—	—	—	—	
132	Acc. Depr. COE Transmission	2,693,427	—	—	—	—	—	—	—	
133	Acc. Depr. IOT Equipment	0	—	—	—	—	—	—	—	
134	Acc. Depr. Cable and Wire Facilities	5,991,515	—	—	—	—	—	—	—	
135	Acc. Depr. Other Plant	0	—	0	0	0	0	0	0	
136	Accum. Amort., Tangible Inv.	0	—	—	—	—	—	—	—	
137	Accum. Amort., Intang. Inv.	55,686	—	—	—	—	—	—	—	
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.	15,593	—	—	—	—	—	—	—	
149	Network Support, Direct	0	—	0	0	0	0	0	0	
150	General Support, Alloc.	127,094	—	—	—	—	—	—	—	
151	General Support, Direct	0	—	0	0	0	0	0	0	
152	Central Office Eq., Alloc.	268,207	—	—	—	—	—	—	—	
153	Central Office Eq., Direct	188,324	—	109,154	0	79,170	0	0	79,170	
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.	188,117	—	—	—	—	—	—	—	
159	Cable & Wire, Direct	0	—	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Santel Communications Cooperative, Inc.
Ending December 31, 2002

***** 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.	209	--	--	--	--	--	--	--	--
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	
178 Network Operations, Alloc.	238,868	--	--	--	--	--	--	--	
179 Network Operations, Direct	0	--	0	0	0	0	0	0	
180 Total Access Expense	481,354	--	481,354	0	0	0	0	0	
181 Depr., Support Assets	190,182	--	--	--	--	--	--	--	
182 Depr., COE Switching	352,074	--	--	--	--	--	--	--	
183 Depr., COE Operator	0	--	--	--	--	--	--	--	
184 Depr., COE Transmission	664,752	--	--	--	--	--	--	--	
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	
186 Depr., C&W Facilities	762,092	--	--	--	--	--	--	--	
187 Amort., Tangible Assets	0	--	--	--	--	--	--	--	
188 Amort., Intangible Assets	2,080	--	--	--	--	--	--	--	
189 Other Amortization	0	--	0	0	0	0	0	0	
190 Direct Assigned Amort.	0	--	0	0	0	0	0	0	
191 Marketing, Allocable	38,110	--	--	--	--	--	--	--	
192 Marketing, Direct	0	--	0	0	0	0	0	0	
193 Operator Service, Alloc.	0	--	--	--	--	--	--	--	
194 Operator Service, Direct	0	--	0	0	0	0	0	0	
195 Classified Directory	21,529	--	21,529	0	0	0	0	0	
196 Alphabetical Directory	25,506	--	--	--	--	--	--	--	
197 Foreign Directory	0	--	--	--	--	--	--	--	
198 Bus. Ofc., EU Presubscription	19,838	--	--	--	--	--	--	--	
199 Bus. Ofc., EU MTS & WATS	30,315	--	--	--	--	--	--	--	
200 Bus. Ofc., EU Access, P/L & all Other	97,508	--	--	--	--	--	--	--	
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	66,730	--	--	--	--	--	--	--	
207 Cust. Serv., Other B&C	62,649	--	--	--	--	--	--	--	
208 Cust. Serv., CABS	168,531	--	--	--	--	--	--	--	
209 Cust. Serv., EU Common Line	3,297	--	3,297	0	0	0	0	0	
210 Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--	
211 Other Cust. Serv., Direct	279	--	279	0	0	0	0	0	
212 Exec. and Planning, Alloc.	194,899	--	--	--	--	--	--	--	
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Santel Communications Cooperative, Inc.
Ending December 31, 2002

		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	361,153	---	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	95,264	---	56,680	0	38,584	0	0	0	38,584	
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---	
233	Non-income Taxes, Direct	6,588	---	534	0	6,054	0	0	0	6,054	
234											
235	OTHER INCOME STATEMENT:										
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---	---	
237	Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---	---	
238	Gross Receipts Tax Rate	3.00%	---	---	---	---	---	---	---	---	
239	Rate of Return	10.00%	---	---	---	---	---	---	---	---	
240	AFUDC	(15,519)	---	---	---	---	---	---	---	---	
241	ITC Amortization	0	---	---	---	---	---	---	---	---	
242	Other Return Adjustments	0	---	0	0	0	0	0	0	0	
243	Contributions	0	---	---	---	---	---	---	---	---	
244	Interest Expense	472,326	---	---	---	---	---	---	---	---	
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	120,088	---	64,078	0	56,010	0	0	0	56,010	
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

Santel Communications Cooperative, Inc.
Ending December 31, 2002

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
				Other	Private Line		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
271 Working Loops	5,264	—	108	0	0	0	82	82		
272 Equivalent Interexchange Cct. Miles	23,739	—	0	0	0	0	0	0		
273 Interexchange Circuit Terminations	274	—	0	0	0	0	0	0		

CONFIDENTIAL

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South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 26, 2003 through July 2, 2003

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

CONSUMER COMPLAINTS

CT03-081 In the Matter of the Complaint filed by Douglas Root on behalf of Doug's Anchor Marine, Inc., Watertown, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a seven-year pre-paid long distance service plan was purchased. Service was terminated without notice after eighteen months of service. Complainant seeks to be reimbursed for the pre-paid service not provided plus the costs associated with establishing alternative service.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-082 In the Matter of the Complaint filed by Clark Sinclair on behalf of Montgomery's Furniture, Madison, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased for two business locations. Service was terminated without notice after several weeks of service. Complainant seeks to be reimbursed the full purchase price of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-083 In the Matter of the Complaint filed by Brian Gerstner on behalf of Brookings Auto Mall, LLC, Brookings, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased for one South Dakota business location and two out of state business locations. Service was terminated without notice after one day of service at the South Dakota location. Complainant seeks to be reimbursed the full purchase price of the contract using funds from the bond or the letter of credit.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-084 In the Matter of the Complaint filed by Dale A. Weigel on behalf of Midwest Credits, Inc., Aberdeen, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on September 6, 2001. Service was terminated without notice on June 3, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-085 In the Matter of the Complaint filed by Kevin Orel on behalf of Harry K. Ford, Winner, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on March 21, 2002. Service was terminated without notice in early June of 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-086 In the Matter of the Complaint filed by Melissa Maher on behalf of Moreau-Grand Electric Cooperative Inc., Timber Lake, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that two three-year pre-paid long distance service plans were purchased on April 12, 2002. Service was terminated without notice on June 2, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-087 In the Matter of the Complaint filed by Duane L. Mullaney, Miller, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant states that he entered into a promissory note of indebtedness on September 29, 1995, with the respondent and to date has not received any payment on the principal. Complainant seeks to be paid the full amount of the principal from the bond and/or the letter of credit.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-088 In the Matter of the Complaint filed by Trace Beck on behalf of Beck Motors, Inc., Pierre, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on April 23, 2002. Service was terminated without notice on June 5, 2003. Complainant seeks to be

reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-089 In the Matter of the Complaint filed by Dale Stegenga on behalf of Lake County International, Inc., Madison, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased on October 9, 2002. Service was terminated without notice on June 3, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-090 In the Matter of the Complaint filed by Darren and Heidi Engelhart, Westport, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that a five-year pre-paid long distance service plan was purchased. After one and a half years, service was terminated without notice. Complainants seek to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-091 In the Matter of the Complaint filed by James Scheele on behalf of Riverside Motel, Huron, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a seven-year pre-paid long distance service plan was purchased on December 26, 2002. Service was terminated after a short period of time. Complainant seeks to be reimbursed for as much of the original purchase price as possible.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-092 In the Matter of the Complaint filed by Neal and Janet Johnson, Miller, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that a six-year pre-paid long distance service plan was purchased from the respondent. Service was established on October 1, 1999, and was terminated without notice on June 5, 2003. Complainants seek to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-093 In the Matter of the Complaint filed by Doug Knust on behalf of Harry K Chevrolet, Chamberlain, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on March 14, 2002. Service was terminated without notice in early June of 2003. Complainant seeks to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-094 In the Matter of the Complaint filed by Nicole and Chris Glines, Alcester, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that a seven-year pre-paid long distance service plan was purchased in December of 1999. Service was terminated without notice in June of 2003. Complainants seek to be included in any bond disbursements made in relation to the failure of the respondent.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-095 In the Matter of the Complaint filed by Myron Joneson, Dell Rapids, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant states that he was told if he purchased a contract and paid monthly for three years he would receive an additional four years of service free of charge. Service was terminated in June of 2003, with 26 months remaining on the complainant's pre-paid contract. Complainant seeks to have the PUC seize the assets of the respondents and use them to repay those who were left without pre-paid service.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-096 In the Matter of the Complaint filed by Charles and Orpha Bensen, Eureka, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that in November of 1999, they purchased a seven-year pre-paid long distance service plan. Service was terminated without notice in June of 2003. Complainants seek to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the

contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/01/03
Intervention deadline: N/A

CT03-097 In the Matter of the Complaint filed by Arnold and Steven Schurr, Roscoe, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that in addition to loaning the respondent several thousand dollars they also purchased a ten-year pre-paid long distance phone service contract in July of 1998. On June 5, 2003, service was terminated without notice. Complainants seek to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/01/03
Intervention deadline: N/A

CT03-098 In the Matter of the Complaint filed by Jenny Wegner on behalf of Wegner Auto Company, Pierre, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on April 24, 2002. Service was established in mid-June 2002, and was terminated without notice on June 5, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided and other expenses incurred as a result of the contract default.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/02/03
Intervention deadline: N/A

CT03-099 In the Matter of the Complaint filed by Tyler Ammann on behalf of Whetstone Ag Supply, Inc., Wilmot, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased on January 14, 2003. Service was terminated without notice on June 2, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/02/03
Intervention deadline: N/A

CT03-100 In the Matter of the Complaint filed by Bob and Diane Booth, Ridgeview, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that they purchased a seven-year pre-paid long distance service plan. The plan was to be in effect from May 30, 2001 through May 30, 2008. Service was terminated without notice on June

5, 2003. Complainants seek to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/02/03
Intervention deadline: N/A

TELECOMMUNICATIONS

TC03-100 In the Matter of the Establishment of Switched Access Revenue Requirement for Western Telephone Company.

On June 26, 2003, Western Telephone Company, Faulkton, 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: 06/26/03
Intervention Deadline: 07/18/03

TC03-101 In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company.

On June 26, 2003, 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: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/26/03
Intervention Deadline: 07/18/03

TC03-102 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and MCIMetro Access Transmission Services, LLC.

On June 27, 2003, the Commission received a filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and MCIMetro Access Transmission Services, LLC. The original agreement was approved by the Commission on January 28, 2003, in Docket No. TC02-183. The amendment is made in order to add language regarding intercarrier compensation for Internet Service Provider (ISP) bound traffic. 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, 2003. 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: 06/27/03
Initial Comments Due: 07/17/03

TC03-103 In the Matter of the Establishment of Switched Access Revenue Requirement for Venture Communications Cooperative, Inc.

On June 27, 2003, Venture Communications Cooperative, Inc., Highmore, 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: 06/27/03
Intervention Deadline: 07/18/03

TC03-104 In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association, Inc.

On June 27, 2003, Valley Telecommunications Cooperative Association, Herried, 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: 06/27/03
Intervention Deadline: 07/18/03

TC03-105 In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunications Cooperative, Inc.

On June 30, 2003, Interstate Telecommunications Cooperative, Clear Lake, 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: 06/30/03
Intervention Deadline: 07/18/03

TC03-106 In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company.

On June 30, 2003, West River Cooperative Telephone Company, Bison, 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: 06/30/03
Intervention Deadline: 07/18/03

TC03-107 In the Matter of the Establishment of Switched Access Revenue Requirement for Santel Communications Cooperative, Inc.

On June 30, 2003, Santel Communications Cooperative, Inc., Woonsocket, 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.

Exchange Carrier Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/30/03
Intervention Deadline: 07/18/03

TC03-108 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.

On June 30, 2003, 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: 06/30/03
Intervention Deadline: 07/18/03

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER ASSESSING FILING
OF SWITCHED ACCESS REVENUE)	FEE
REQUIREMENT FOR SANTEL)	
COMMUNICATIONS COOPERATIVE, INC.)	TC03-107

On June 30, 2003, Santel Communications Cooperative, Inc. (Santel) filed for approval by the Public Utilities Commission (Commission) its 2002 Intrastate Switched Access Cost Study.

On July 3, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 2003, to interested individuals and entities.

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

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:08.

On September 16, 2003, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Santel 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 Santel 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 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>Mildaine Kolbo</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



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

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

500 East Capitol Avenue
Pierre, South Dakota 57501-5070
www.state.sd.us/puc

Capitol Office
(605) 773-3201
(605) 773-3809 fax

Transportation/Warehouse
(605) 773-5280
(605) 773-3225 fax

Consumer Hotline
1-800-332-1782

MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: Santel Communications Cooperative, Inc., Woonsocket, SD
Switched Access Revenue Requirement, TC03-107

DATE: April 26, 2004

Santel Communications Cooperative, Inc. (Santel) filed an Intrastate Switched Access Cost Study pursuant to ARSD Chapters 20:10:27 to 20:10:29, inclusive on June 30, 2003, based on the twelve months ended December 31, 2002. The cost study submitted by Santel developed a revenue requirement of \$1,672,912. Santel's cost study included an amount for Global Crossing and MCI/Worldcom uncollectibles. Santel's access minutes of use for 2002 were 11,707,015. Santel is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Santel'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, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 2003, to interested individuals and entities. No interventions were received by the Commission. On September 16, 2003, the Commission voted to assess Santel 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.)

Staff requested supporting information from Santel on July 2, 2003 (response received August 13, 2003), August 15, 2003 (response received November 5, 2003), September 17, 2003 (response received November 6, 2003), November 6, 2003 (response received December 9, 2003), and November 7, 2003 (response received December 16, 2003). Staff reviewed trial balances for 2002, supporting documentation for adjustments that were proposed by Santel in the cost study, access minutes of use, and traffic factor support.

Staff requested, and Santel has agreed, to recalculate the non-recurring portion of cost study expense; removed uncollectible amounts that occurred prior to January 2002; and moved Chamber dues, contributions, and gifts to below-the-line. The non-recurring portion of the intrastate cost study expense and the intrastate portion of uncollectibles will be amortized over three years. The revenue requirement for Santel is \$1,625,096. This revenue requirement is acceptable to Santel.

Respectively submitted: Harlan Best

cc Christi De Witte, Vantage Point Solutions

**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 SANTEL)	
COMMUNICATIONS COOPERATIVE, INC.)	TC03-107

On June 30, 2003, Santel Communications Cooperative, Inc. (Santel) filed for approval by the Public Utilities Commission (Commission) its 2002 Intrastate Switched Access Cost Study.

On July 3, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 2003, to interested individuals and entities. On September 16, 2003, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. Staff filed a memorandum on April 26, 2004, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its November 30, 2004, 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 Santel'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 Santel's revenue requirement and minutes of use as reflected in Staff's Memorandum are hereby approved and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC03-108.)

Dated at Pierre, South Dakota, this 10th day of December, 2004.

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>12/13/04</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner