KC/HB

TC03-111

DOCKET NO.

TC03-111

In the Matter of IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

Public Utilities Commission of the State of South Dakota

DATE		MEMORANDA
7/10	03	Filed and Docketed;
7/17	03	Weekly Filing;
9/23	03	Order Assessing Filing Fee
4/26	04	Memorandum from Darlan Best;
12/10	04	Order Approving Revenue Requirement;
12/10	04	Docket Closed.

STATE PUBLISHING CO., PIERRE, SOUTH DAKOTA—SMEAD 62 SP14130

TC03-111

JOHNSON STONE & PAGANO, P.S.
CERTIFIED PUBLIC ACCOUNTANTS

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

July 10, 2003

Mr. Harlan Best
Utility Analyst
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

RE: Cheyenne River Sioux Tribe Telephone Authority

Dear Mr. Best:

Enclosed is the Cheyenne River Sioux Tribe Telephone Authority's Intrastate Toll Revenue Requirement Study and supporting workpapers for the 2002 access filing. Please let us know of any additional information that you will need to complete your review.

Yours truly,

Doug Neff

Doug Neff

Cc: Mr. JD Williams

Enclosures

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FILING PERIOD ENDING DECEMBER 31, 2003
Revised 5/8/98

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* 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	$2,348,609	J13	$1,489,977	$289,419	$0	$539,080	$0	$30,132	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	$234,861		$148,998	$28,942	$0	$53,908	$0	$3,013	O.K.
19	Return Adjustments	6,956	J18-20	4,563	655	0	1,642	0	97	O.K.
20										
21	Net Return on Rate Base	$241,817		$153,561	$29,597	$0	$55,550	$0	$3,110	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	729,165	J33-35, 40	372,468	90,193	0	191,758	62,346	12,401	O.K.
24										
25	Total IntraLATA Rev. Req.	$970,982		$526,029	$119,790	$0	$247,307	$62,346	$15,511	O.K.
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	$246,274	P13	$244,889	$1,030	$0	$355	$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	$24,627		$24,489	$103	$0	$36	$0	$0	O.K.
35	Return Adjustments	768	P18-20	764	3	0	1	0	0	O.K.
36										
37	Net Return on Rate Base	$25,395		$25,253	$106	$0	$37	$0	$0	O.K.
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	65,748	P33-35, 40	60,343	406	0	162	4,838	0	O.K.
40										
41	Total InterLATA Rev. Req.	$91,143		$85,596	$511	$0	$199	$4,838	$0	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	$1,062,125		$611,625	$120,301	$0	$247,506	$67,183	$15,511	
		**********		**********	**********	**********	**********	**********	**********	
	ACCESS ELEMENT MINUTES OF USE			5,009,300	5,009,300		5,009,300			
	ACCESS RATE PER MINUTE	$0.195523		$0.122098	$0.024016		$0.049409			

FILENAME: CRAT03A.123(telelecs)

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	Gross Receipts Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18	Net Investment	$10,966,919	C68	$8,372,036	$246,274	$2,321,933	$0	$26,675	$2,594,883	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	$1,096,692		$837,204	$24,627	$232,193	$0	$2,668	$259,488	O.K.
22										
23	AFUDC	32,349	H43	24624.6912646582	767.934682883095	6873.65301888191	0	82.721033576776	7,724	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	$1,129,041		$861,828	$25,395	$239,067	$0	$2,750	$267,213	O.K.
28										
29	Contributions	1,050	H52	797	19	232	0	3	253	O.K.
30	Interest Expense	330,348	H44	252,236	7,419	69,892	0	801	78,112	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	$797,643		$608,796	$17,958	$168,943	$0	$1,946	$188,847	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	3,234,744	I196	2,439,831	65,748	720,281	0	8,884	794,913	O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	$4,363,785		$3,301,659	$91,143	$959,348	$0	$11,634	$1,062,125	O.K.
45	Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	$4,363,785		$3,301,659	$91,143	$959,348	$0	$11,634	$1,062,125	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Investment	$3,191,747	D33	$2,429,620	$75,769	$678,196	$0	$8,162	$762,127	O.K.
14										
15	COE Operator Equipment	$0	D43	$0	$0	$0	$0	$0	$0	O.K.
16	COE Switching Equipment	1,649,619	D68	1,342,740	963	305,915	0	0	306,879	O.K.
17	COE Transmission Equipment	4,545,083	D85	3,439,893	105,715	987,660	0	11,816	1,105,190	O.K.
18										
19	Total COE	$6,194,702		$4,782,633	$106,678	$1,293,575	$0	$11,816	$1,412,069	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	11,504,380	D137	8,690,254	313,481	2,467,201	0	33,444	2,814,126	O.K.
22										
23	Total COE, IOT, C&WF	$17,699,082		$13,472,887	$420,159	$3,760,776	$0	$45,259	$4,226,195	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	$738	D209	$562	$18	$157	$0	$2	$176	O.K.
30										
31										
32	Total Tele. Plt. In Service	$20,891,567		$15,903,069	$495,946	$4,439,129	$0	$53,423	$4,988,498	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	915,787	D218-219	697,115	21,740	194,590	0	2,342	218,672	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	$915,787		$697,115	$21,740	$194,590	$0	$2,342	$218,672	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	$21,807,354		$16,600,184	$517,686	$4,633,719	$0	$55,765	$5,207,170	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	Intrastate: Message Telephone Service InterLATA	Intrastate: Message Telephone Service IntraLATA	Intrastate: Private Line InterLATA	Intrastate: Private Line IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(11,007,016)	E34	(8,353,639)	(275,146)	(2,348,667)	0	(29,564)	(2,653,377)	O.K.
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	$10,800,338		$8,246,545	$242,540	$2,285,053	$0	$26,201	$2,553,793	O.K.
62										
63	Materials and Supplies	64,143	H31	48,453	1,748	13,756	0	186	15,690	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	102,438	Formula	77,039	1,987	23,125	0	288	25,400	O.K.
66	Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	$10,966,919		$8,372,036	$246,274	$2,321,933	$0	$26,675	$2,594,883	O.K.
69										

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS:									
14										
15	Land, Allocable	$108,514	H33	$82,603	$2,576	$23,058	$0	$277	$25,911	O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17										
18	Total Land	$108,514		$82,603	$2,576	$23,058	$0	$277	$25,911	O.K.
19										
20	Motor Vehicles	$327,411	H33	$249,232	$7,772	$69,570	$0	$837	$78,179	O.K.
21	Aircraft	0	H33	0	0	0	0	0	0	O.K.
22	Special Purpose Vehicles	22,832	H33	17,380	542	4,851	0	58	5,452	O.K.
23	Garage Work Equipment	321,017	H33	244,364	7,621	68,211	0	821	76,653	O.K.
24	Other Work Equipment	369,834	H33	281,525	8,780	78,584	0	946	88,309	O.K.
25	Buildings, Allocable	1,629,325	H33	1,240,274	38,679	346,206	0	4,166	389,051	O.K.
26	Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27	Furniture	42,366	H33	32,250	1,006	9,002	0	108	10,116	O.K.
28	Office Equipment	370,448	H33	281,992	8,794	78,714	0	947	88,456	O.K.
29	General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30										
31	Total Support Assets	$3,083,233		$2,347,017	$73,193	$655,138	$0	$7,884	$736,216	O.K.
32										
33	Tot. Land and Support Assets	$3,191,747		$2,429,620	$75,769	$678,196	$0	$8,162	$762,127	O.K.
34										
35										
36	CENTRAL OFFICE EQUIPMENT:									
37										
38	CAT 1 Oper. Sys., TSPS	$0	G22	$0	$0	$0	$0	$0	$0	O.K.
39	CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40	CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41	CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42										
43	Total CAT 1	$0		$0	$0	$0	$0	$0	$0	O.K.
44										
45										
46	CAT 2 Tandem Sw. Allocable	$0	G26	$0	$0	$0	$0	$0	$0	O.K.
47	CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48										
49	Total CAT 2	$0		$0	$0	$0	$0	$0	$0	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service InterLATA	Intrastate: Message Telephone Service IntraLATA	Intrastate: Private Line InterLATA	Intrastate: Private Line IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63	CAT 3 Local Sw. Allocable	$1,649,619	G15	$1,342,740	$963	$305,915	$0	$0	$306,879	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	$1,649,619		$1,342,740	$963	$305,915	$0	$0	$306,879	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	$1,649,619		$1,342,740	$963	$305,915	$0	$0	$306,879	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	$0	123	$0	$0	$0	$0	$0	$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	3,131,658	G13	2,348,743	105,534	677,381	0	0	782,914	O.K.
76	CAT 4.13 PL, WATS, Local	85,148	F18	74,393	0	0	0	10,756	10,756	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	0	G18	0	0	0	0	0	0	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	877,463	V48	623,713	0	252,690	0	1,060	253,750	O.K.
81	CAT 4.3 H/R Message	450,814	G29	393,044	181	57,589	0	0	57,770	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	$4,545,083		$3,439,893	$105,715	$987,660	$0	$11,816	$1,105,190	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	$0	G13	$0	$0	$0	$0	$0	$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	$0		$0	$0	$0	$0	$0	$0	O.K.
95										
96										

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate Message Telephone Service InterLATA	Intrastate Message Telephone Service IntraLATA	Intrastate Private Line InterLATA	Intrastate Private Line IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	202,182	F31	$170,259	$0	$0	$0	$31,924	$31,924	O.K.
114	CAT 1.2 InterLATA PL/WATS	50,546	F31	50,546	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Message	9,295,071	G13	6,971,303	313,235	2,010,533	0	0	2,323,768	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	$9,547,799		$7,192,108	$313,235	$2,010,533	$0	$31,924	$2,355,691	O.K.
119										
120	CAT 2 C&WF	$0	G28	$0	$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	$0		$0	$0	$0	$0	$0	$0	O.K.
124										
125	CAT 3 Joint Message	0	G17	0	0	0	0	0	$0	O.K.
126	CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127	CAT 3 Direct	1,343,306	V79	963,461	0	378,325	0	1,520	379,845	O.K.
128										
129	Total CAT 3 C&WF	$1,343,306		$963,461	$0	$378,325	$0	$1,520	$379,845	O.K.
130										
131	CAT 4 Message	$613,275	G29	$534,686	$247	$78,343	$0	$0	$78,589	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	$613,275		$534,686	$247	$78,343	$0	$0	$78,589	O.K.
136										
137	TOTAL C&WF	$11,504,380		$8,690,254	$313,481	$2,467,201	$0	$33,444	$2,814,126	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.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service InterLATA	Intrastate: Message Telephone Service IntraLATA	Intrastate: Private Line InterLATA	Intrastate: Private Line IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
160										
161	COE Operator	$0	H16	$0	$0	$0	$0	$0	$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	0	O.K.
166										
167	Total COE Leases	$0		$0	$0	$0	$0	$0	$0	O.K.
168										
169	IOT Leases	$0	V90	$0	$0	$0	$0	$0	$0	O.K.
170										
171	C&WF Leases	$0	V91	$0	$0	$0	$0	$0	$0	O.K.
172										
173	TOTAL CAPITAL LEASES	$0		$0	$0	$0	$0	$0	$0	O.K.
174										
175										
176	LEASEHOLD IMPROVEMENTS:									
177										
178	Land and Support Assets	$0	H14	$0	$0	$0	$0	$0	$0	O.K.
179	COE Switching	0	H18	0	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	O.K.
185										
186	TOTAL LEASEHOLD IMPROVEMENT	$0		$0	$0	$0	$0	$0	$0	O.K.
187										
188										
189	TPIS, EXCL. ACCT. No. 2690	$20,890,829		$15,902,507	$495,929	$4,438,972	$0	$53,421	$4,988,322	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204	INTANGIBLE ASSETS:									
205										
206	Allocable Acct. No. 2690	$738	H36	$562	$18	$157	$0	$2	$176	O.K.
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208										
209	Total Intangible Assets	$738		$562	$18	$157	$0	$2	$176	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.	915,787	H35	697,115	21,740	194,590	0	2,342	218,672	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	$915,787		$697,115	$21,740	$194,590	$0	$2,342	$218,672	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	$2,140,378	H13	$1,629,298	$50,811	$454,797	$0	$5,473	$511,080	O.K.
16	COE Switching	415,673	H19	338,345	243	77,085	0	0	77,328	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	1,550,570	H20	1,173,531	36,065	336,943	0	4,031	377,039	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	6,900,395	H31	5,212,466	188,028	1,479,842	0	20,060	1,687,929	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	$11,007,016		$8,353,639	$275,146	$2,348,667	$0	$29,564	$2,653,377	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	$0	H38	$0	$0	$0	$0	$0	$0	O.K.
28	Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	$0		$0	$0	$0	$0	$0	$0	O.K.
33										
34	Total Accum. Depr./Amort.	$11,007,016		$8,353,639	$275,146	$2,348,667	$0	$29,564	$2,653,377	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.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Private Line Interstate InterLATA	Private Line Interstate IntraLATA	Private Line Intrastate InterLATA	Private Line Intrastate IntraLATA	Extended Area Service	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	TRANS. CCT EQUIPMENT:									
14										
15	Working Loops	3,589	3,494	19	0	0	12	0	64	O.K.
16	Avg. Cost per Loop	896.30	896.30	896.30	896.30	896.30	896.30	896.30	896.30	
17										
18	CAT 4.13 Exch Ln. Invest.	$3,216,806	$3,131,658	$17,030	$0	$0	$10,756	$0	$57,363	
19										
20										
21	Circuit Terminations	224	164	44	0	0	16	0	0	O.K.
22	Avg. Cost per Termination	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23										
24	CAT 4.23 Other IX	$0	$0	$0	$0	$0	$0	$0	$0	
25										
26										
27	C&WF INVESTMENT:									
28										
29	Working Loops	3,589	3,494	19	0	0	12	0	64	
30	Loops Factor	1.000000	0.973530	0.005294	0.000000	0.000000	0.003344	0.000000	0.017832	
31	CAT 1 Exchange C&WF	$9,547,799	$9,295,071	$50,546	$0	$0	$31,924	$0	$170,259	O.K.
32										
33										
34	Equivalent IX Circuit Miles	11,886	8,671	2,433	0	0	782	0	0	O.K.
35	IX Cct. Miles Factor	1.000000	0.729491	0.204698	0.000000	0.000000	0.065809	0.000000	0.000000	
36	CAT 3 Interexch. C&WF	$0	$0	$0	$0	$0	$0	$0	$0	

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.033699	0.216301	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.813970	0.000584	0.185446	0.000000	0.000000	0.186030	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.702577	0.000933	0.296490	0.000000	0.000000	0.297423	O.K.
18	Conversation Minutes	1.000000	CM	0.702577	0.000933	0.296490	0.000000	0.000000	0.297423	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.906985	0.000292	0.092723	0.000000	0.000000	0.093015	O.K.
20										
21	TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	1.000000	WST	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	1.000000	WSA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	0.000000	ETM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.871853	0.000402	0.127745	0.000000	0.000000	0.128147	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	0.698417	0.000879	0.279286	0.000000	0.021418	0.301583	O.K.
36	EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.634000	0.043702	0.322298	0.000000	0.000000	0.366000	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.984742	0.000000	0.000000	0.000000	0.015258	0.015258	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	0.219267	0.000770	0.779963	0.000000	0.000000	0.780733	O.K.
44	Relative Users Percent	1.000000	RUP	0.796096	0.000201	0.203703	0.000000	0.000000	0.203904	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.001500	0.498500	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	1.000000	FD	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Support Assets	1.000000	D31	0.761220	0.023739	0.212484	0.000000	0.002557	0.238780	O.K.
14	Land and Support Assets	1.000000	D33	0.761220	0.023739	0.212484	0.000000	0.002557	0.238780	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	0.813970	0.000584	0.185446	0.000000	0.000000	0.186030	O.K.
19	COE Total Switching	1.000000	D68	0.813970	0.000584	0.185446	0.000000	0.000000	0.186030	O.K.
20	COE Transmission	1.000000	D85	0.756838	0.023259	0.217303	0.000000	0.002600	0.243162	O.K.
21	Total COE	1.000000	C19	0.772052	0.017221	0.208820	0.000000	0.001907	0.227948	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	0.753274	0.032807	0.210576	0.000000	0.003344	0.246726	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.717231	0.000000	0.281637	0.000000	0.001132	0.282769	O.K.
30	C&WF CAT 4	1.000000	D135	0.871853	0.000402	0.127745	0.000000	0.000000	0.128147	O.K.
31	Total C&WF	1.000000	D137	0.755387	0.027249	0.214458	0.000000	0.002907	0.244613	O.K.
32										
33	Total Equipment	1.000000	C23	0.761220	0.023739	0.212484	0.000000	0.002557	0.238780	O.K.
34										
35	TPIS	1.000000	C32	0.761220	0.023739	0.212484	0.000000	0.002557	0.238780	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.761220	0.023739	0.212484	0.000000	0.002557	0.238780	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	0.761220	0.023739	0.212484	0.000000	0.002557	0.238780	O.K.
42										
43	Long-term PUC	1.000000	C36	0.761220	0.023739	0.212484	0.000000	0.002557	0.238780	O.K.
44	Net Telephone Plant	1.000000	C61	0.763545	0.022457	0.211572	0.000000	0.002426	0.236455	O.K.
45	Total Net Investment	1.000000	C68	0.763390	0.022456	0.211722	0.000000	0.002432	0.236610	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	0.685262	0.011076	0.300309	0.000000	0.003352	0.314738	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.743592	0.018889	0.234553	0.000000	0.002965	0.256408	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.758945	0.017758	0.220509	0.000000	0.002788	0.241055	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	$39,123	H14	$29,781	$929	$8,313	$0	$100	$9,342	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	$39,123		$29,781	$929	$8,313	$0	$100	$9,342	O.K.
19										
20	General Support, Alloc.	$84,398	H14	$64,245	$2,004	$17,933	$0	$216	$20,153	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	$84,398		$64,245	$2,004	$17,933	$0	$216	$20,153	O.K.
24										
25	Central Office Eq., Alloc.	$421,260	H21	$325,235	$7,254	$87,967	$0	$803	$96,025	O.K.
26	Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	$421,260		$325,235	$7,254	$87,967	$0	$803	$96,025	O.K.
29										
30	Cust. Premises Equip.	$0	H24	$0	$0	$0	$0	$0	$0	O.K.
31	Coinless Pay Phone	421	G18	296	0	125	0	0	125	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.	$421		$296	$0	$125	$0	$0	$125	O.K.
36										
37	Cable & Wire, Alloc.	$306,007	H31	$231,154	$8,338	$65,626	$0	$890	$74,853	O.K.
38	Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39										
40	Total C&WF Exp.	$306,007		$231,154	$8,338	$65,626	$0	$890	$74,853	O.K.
41										
42	TOTAL PLT. SPEC. OPER. EXP.	$851,209		$650,711	$18,525	$179,964	$0	$2,009	$200,498	O.K.
43										
44	TOTAL PLT. SPEC., ex SUPPORT	$727,688		$556,684	$15,593	$153,718	$0	$1,693	$171,004	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	NON-SPECIFIC OPER. EXP.:									
59										
60	Oth. Plt. and Equip., Alloc.	$63,526	H36	$48,357	$1,508	$13,498	$0	$162	$15,169	O.K.
61	Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62										
63	Total Oth. Plt. & Equip.	$63,526		$48,357	$1,508	$13,498	$0	$162	$15,169	O.K.
64										
65	Network Operations, Alloc.	$247,066	H33	$188,071	$5,865	$52,498	$0	$632	$58,995	O.K.
66	Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67										
68	Total Network Oper. Exp.	$247,066		$188,071	$5,865	$52,498	$0	$632	$58,995	O.K.
69										
70	Total Access Expenses	$5,392	V180	$5,392	$0	$0	$0	$0	$0	O.K.
71										
72	Depr., Support Assets	$223,371	H13	$170,034	$5,303	$47,463	$0	$571	$53,337	O.K.
73	Depr., COE Switching	97,039	H19	78,987	57	17,995	0	0	18,052	O.K.
74	Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75	Depr., COE Transmission	258,308	H20	195,497	6,008	56,131	0	672	62,811	O.K.
76	Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77	Depr., C&W Facilities	493,712	H31	372,943	13,453	105,880	0	1,435	120,769	O.K.
78	Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79										
80	Total Depreciation Expense	$1,072,430		$817,462	$24,820	$227,470	$0	$2,678	$254,968	O.K.
81										
82	Amort., Tangible Assets	$0	H40	$0	$0	$0	$0	$0	$0	O.K.
83	Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84	Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85	Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
86										
87	Total Amortization Exp.	$0		$0	$0	$0	$0	$0	$0	O.K.
88										
89	Total Depr. and Amort.	$1,072,430		$817,462	$24,820	$227,470	$0	$2,678	$254,968	O.K.
90										
91	TOTAL NON-SPEC. OPER. EXP.	$1,388,414		$1,059,283	$32,194	$293,466	$0	$3,472	$329,131	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service InterLATA	Intrastate: Message Telephone Service IntraLATA	Intrastate: Private Line InterLATA	Intrastate: Private Line IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105	CUSTOMER OPERATIONS EXPENSE:									
106										
107	Marketing, Allocable	$23,980	G35	$16,748	$21	$6,697	$0	$514	$7,232	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109										
110	Total Marketing Expense	$23,980		$16,748	$21	$6,697	$0	$514	$7,232	O.K.
111										
112	Operator Service, Alloc.	$1,521	G24	$1,521	$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	$1,521		$1,521	$0	$0	$0	$0	$0	O.K.
116										
117	Classified Directory	$0	V195	$0	$0	$0	$0	$0	$0	O.K.
118	Alphabetical Directory	0	G19	0	0	0	0	0	0	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120										
121	Total Directory	$0		$0	$0	$0	$0	$0	$0	O.K.
122										
123	Bus. Ofc., EU Presubscription	$0	G36	$0	$0	$0	$0	$0	$0	O.K.
124	Bus. Ofc., EU MTS & WATS	79,580	G37	50,454	3,478	25,648	0	0	29,126	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	72,619	G38	71,511	0	0	0	1,108	1,108	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	$152,199		$121,965	$3,478	$25,648	$0	$1,108	$30,234	O.K.
132										
133	Cust. Svc., Direct	$0	V205	$0	$0	$0	$0	$0	$0	O.K.
134	Cust. Serv., Msg. Process	9,997	G43	2,192	8	7,797	0	0	7,805	O.K.
135	Cust. Serv., Other B&C	54,367	G44	43,281	11	11,075	0	0	11,086	O.K.
136	Cust. Serv., CABS	109,814	G45	54,907	165	54,742	0	0	54,907	O.K.
137	Cust. Serv., EU Common Line	4,158	V209	4,158	0	0	0	0	0	O.K.
138										
139	Total Customer Service	$178,336		$104,538	$183	$73,614	$0	$0	$73,798	O.K.
140										
141	Total Bus. Ofc., Cust. Serv.	$330,535		$226,503	$3,661	$99,263	$0	$1,108	$104,032	O.K.
142										

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156	Other Cust. Serv., Alloc.	$0	H48	$0	$0	$0	$0	$0	$0	O.K.
157	Other Cust. Serv., Direct	146	V211	146	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	$146		$146	$0	$0	$0	$0	$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	$356,182		$244,918	$3,682	$105,960	$0	$1,622	$111,264	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	$727,688	44	$556,684	$15,593	$153,718	$0	$1,693	$171,004	O.K.
167	Total Network Oper. Exp.	247,066	68	188,071	5,865	52,498	0	632	58,995	O.K.
168	Total Customer Operations	356,182	161	244,918	3,682	105,960	0	1,622	111,264	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	$1,330,936		$989,674	$25,141	$312,175	$0	$3,946	$341,262	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	$308,389	H50	$229,316	$5,825	$72,334	$0	$914	$79,073	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	$308,389		$229,316	$5,825	$72,334	$0	$914	$79,073	O.K.
179										
180	Admin. & General, Allocable	$292,292	H50	$217,346	$5,521	$68,558	$0	$867	$74,946	O.K.
181	Admin. & General, Direct	38,258	V231	38,258	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	$330,550		$255,604	$5,521	$68,558	$0	$867	$74,946	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	$638,939		$484,920	$11,346	$140,892	$0	$1,781	$154,019	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	$0	H36	$0	$0	$0	$0	$0	$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	$0		$0	$0	$0	$0	$0	$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	$3,234,744		$2,439,831	$65,748	$720,281	$0	$8,884	$794,913	O.K.

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* 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	$2,348,609	K52	$1,489,977	$289,419	$0	$539,080	$0	$30,132	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	$234,861		$148,998	$28,942	$0	$53,908	$0	$3,013	O.K.
17										
18	AFUDC	6,956	N37	4,563	655	0	1,642	0	97	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	$241,817		$153,561	$29,597	$0	$55,550	$0	$3,110	O.K.
23										
24	Interest Expense	70,694	N67	44,849	8,712	0	16,227	0	907	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	$171,123		$108,712	$20,885	$0	$39,323	$0	$2,203	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	729,165	O195	372,468	90,193	0	191,758	62,346	12,401	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	964,026	16+31+32+33	521,466	119,135	0	245,666	62,346	15,414	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	$970,982		$526,029	$119,790	$0	$247,307	$62,346	$15,511	O.K.
44										

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* 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	$686,358	L25	$258,939	$116,941	$0	$293,177	$0	$17,301	O.K.
14										
15	Central Office Equipment	$1,305,391	L70	$677,381	$305,915	$0	$310,279	$0	$11,816	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	2,500,645	L117	2,010,533	0	0	456,668	0	33,444	O.K.
18										
19	Total COE, IOT, C&WF	$3,806,035		$2,687,914	$305,915	$0	$766,947	$0	$45,259	O.K.
20										
21	Total Tangible Assets	$0	L141	$0	$0	$0	$0	$0	$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	$4,492,393		$2,946,853	$422,856	$0	$1,060,124	$0	$62,560	O.K.
24	Total Intangible Assets	159	L144	104	15	0	37	0	2	O.K.
25										
26	Total Plant In Service	$4,492,552		$2,946,957	$422,871	$0	$1,060,162	$0	$62,562	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	196,932	L164	129,181	18,537	0	46,472	0	2,742	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	$4,689,484		$3,076,138	$441,408	$0	$1,106,634	$0	$65,305	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	2,378,230	M23	1,610,664	155,505	0	576,369	0	35,693	O.K.
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	$2,311,253		$1,465,473	$285,902	$0	$530,265	$0	$29,612	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	13,942	L173	9,146	1,312	0	3,290	0	194	O.K.
49	Cash Working Capital	23,413	L175	15,358	2,204	0	5,525	0	326	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	$2,348,609		$1,489,977	$289,419	$0	$539,080	$0	$30,132	O.K.
53										

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* 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	$23,058	N28	8,699	3,929	0	9,849	0	581	O.K.
16	Land Assets, Private Line	277	N28	105	47	0	119	0	7	O.K.
17										
18	Total Land Assets	$23,335		$8,803	$3,976	$0	$9,968	$0	$588	O.K.
19										
20	Support Assets, Message	$655,138	N28	$247,161	$111,622	$0	$279,842	$0	$16,514	O.K.
21	Support Assets, Private Line	7,884	N28	2,974	1,343	0	3,368	0	199	O.K.
22										
23	Total Support Assets	$663,023		$250,135	$112,965	$0	$283,210	$0	$16,713	O.K.
24										
25	Total Land and Supp. Assets	$686,358		$258,939	$116,941	$0	$293,177	$0	$17,301	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	$305,915	(E)	$0	$305,915	$0	$0	$0	$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	$305,915		$0	$305,915	$0	$0	$0	$0	O.K.
43										
44	Total Switching	$305,915		$0	$305,915	$0	$0	$0	$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* 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	677,381	(D)	677,381	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	10,756	(I)	0	0	0	0	0	10,756	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	0	(G)	0	0	0	0	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	253,750	(G)	0	0	0	252,690	0	1,060	O.K.
65	COE H/R Message	57,589	(G)	0	0	0	57,589	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	$999,476		$677,381	$0	$0	$310,279	$0	$11,816	O.K.
69										
70	Total Central Office Equip.	$1,305,391		$677,381	$305,915	$0	$310,279	$0	$11,816	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	$31,924	(I)	$0	$0	$0	$0	$0	$31,924	O.K.
83	Exchange Message	2,010,533	(D)	2,010,533	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	$2,042,457		$2,010,533	$0	$0	$0	$0	$31,924	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	$0	(G)	$0	$0	$0	$0	$0	$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	379,845	(G)	0	0	0	378,325	0	1,520	O.K.
96										
97	Total Interexchange C&WF	$379,845		$0	$0	$0	$378,325	$0	$1,520	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* 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	$78,343	(G)	$0	$0	$0	$78,343	$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	$78,343		$0	$0	$0	$78,343	$0	$0	O.K.
116										
117	Total Cable and Wire Facil.	$2,500,645		$2,010,533	$0	$0	$456,668	$0	$33,444	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	$159	N37	$104	$15	$0	$37	$0	$2	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	$0	N46	0	0	0	0	0	0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	$0	N46	$0	$0	$0	$0	$0	$0	O.K.
164	Long-term	196,932	N46	129,181	18,537	0	46,472	0	2,742	O.K.
165										
166	Total Plt. Under Const.	$196,932		$129,181	$18,537	$0	$46,472	$0	$2,742	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	$0	N46	$0	$0	$0	$0	$0	$0	O.K.
170										
171	CLASS B RTB STOCK	$0	N37	$0	$0	$0	$0	$0	$0	O.K.
172										
173	MATERIALS AND SUPPLIES	$13,942	N37	$9,146	$1,312	$0	$3,290	$0	$194	O.K.
174										
175	CASH WORKING CAPITAL	$23,413	N37	$15,358	$2,204	$0	$5,525	$0	$326	O.K.
176										
177	EQUAL ACCESS INVESTMENT	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	$460,270	N28	$173,644	$78,420	$0	$196,604	$0	$11,602	O.K.
16	COE Switching	77,085	L44	0	77,085	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	340,974	L68	231,091	0	0	105,853	0	4,031	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,499,901	L117	1,205,930	0	0	273,912	0	20,060	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	$2,378,230		$1,610,664	$155,505	$0	$576,369	$0	$35,693	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	$0	N37	$0	$0	$0	$0	$0	$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	$0	$0	$0	$0	$0	$0	O.K.
29	Accum. Amort., Intang. Inv.	0	N37	$0	$0	$0	$0	$0	$0	O.K.
30	Accum. Amort., Other	0	N37	$0	$0	$0	$0	$0	$0	O.K.
31										
32	Tot. Accum. Amortization	$0		$0	$0	$0	$0	$0	$0	O.K.
33										
34	Total Accum. Depr./Amort.	$2,378,230		$1,610,664	$155,505	$0	$576,369	$0	$35,693	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.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* 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	$1,305,391	L70	$677,381	$305,915	$0	$310,279	$0	$11,816	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,500,645	L117	2,010,533	0	0	456,668	0	33,444	O.K.
16										
17	Total	$3,806,035		$2,687,914	$305,915	$0	$766,947	$0	$45,259	O.K.
18	Factor	1.000000		0.706224	0.080376	0.000000	0.201508	0.000000	0.011891	O.K.
19										
20	Sum: Sw., Trans., Other	$1,118,121	17	$0	$305,915	$0	$766,947	$0	$45,259	O.K.
21	Factor	1.000000		0.000000	0.273598	0.000000	0.685925	0.000000	0.040478	O.K.
22										
23	Central Office Equipment	$1,305,391	L70	$677,381	$305,915	$0	$310,279	$0	$11,816	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	490,111	L117-83	0	0	0	456,668	0	33,444	O.K.
26										
27	Total	$1,795,502		$677,381	$305,915	$0	$766,947	$0	$45,259	O.K.
28	Factor	1.000000		0.377265	0.170379	0.000000	0.427149	0.000000	0.025207	O.K.
29										
30	General Support Facilities	$686,358	L25	$258,939	$116,941	$0	$293,177	$0	$17,301	O.K.
31	Central Office Equipment	1,305,391	13	677,381	305,915	0	310,279	0	11,816	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,500,645	15	2,010,533	0	0	456,668	0	33,444	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	$4,492,393		$2,946,853	$422,856	$0	$1,060,124	$0	$62,560	O.K.
37	Factor	1.000000		0.655965	0.094127	0.000000	0.235982	0.000000	0.013926	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	$4,492,393	36	$2,946,853	$422,856	$0	$1,060,124	$0	$62,560	O.K.
40	Factor	1.000000		0.655965	0.094127	0.000000	0.235982	0.000000	0.013926	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	$4,492,552	K26	$2,946,957	$422,871	$0	$1,060,162	$0	$62,562	O.K.
46	Factor	1.000000		0.655965	0.094127	0.000000	0.235982	0.000000	0.013926	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* Apportionment Factors	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
62											
63	"BIG THREE" Expenses	$356,345	O171	$163,932	$45,711	$0	$95,694	$44,520	$6,486	O.K.	
64	Factor	1.000000		0.460038	0.128279	0.000000	0.268544	0.124937	0.018201		0
65											
66	Net Investment	$2,348,609	J13	$1,489,977	$289,419	$0	$539,080	$0	$30,132	O.K.	
67	Factor	1.000000		0.634408	0.123230	0.000000	0.229532	0.000000	0.012830	O.K.	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	$8,413	N37	$5,519	$792	$0	$1,985	$0	$117	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	$8,413		$5,519	$792	$0	$1,985	$0	$117	O.K.
19										
20	General Support, Alloc.	$18,149	N30	$6,847	$3,092	$0	$7,752	$0	$457	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	$18,149		$6,847	$3,092	$0	$7,752	$0	$457	O.K.
24										
25	Central Office Eq., Alloc.	$88,771	N31	$46,064	$20,803	$0	$21,100	$0	$803	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	$88,771		$46,064	$20,803	$0	$21,100	$0	$803	O.K.
29										
30	Cust. Premises Equip.	$0	L76	$0	$0	$0	$0	$0	$0	O.K.
31	Other IOT	125	N43	125	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	$125		$125	$0	$0	$0	$0	$0	O.K.
35										
36	Cable & Wire, Alloc.	$66,515	N33	$53,479	$0	$0	$12,147	$0	$890	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	$66,515		$53,479	$0	$0	$12,147	$0	$890	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	$181,973		$112,033	$24,687	$0	$42,985	$0	$2,268	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	$155,411		$99,667	$20,803	$0	$33,247	$0	$1,693	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* 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.	$13,661	N18	$9,648	$1,098	$0	$2,753	$0	$162	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	$13,661		$9,648	$1,098	$0	$2,753	$0	$162	O.K.
63										
64	Network Operations, Alloc.	$53,129	N18	$37,521	$4,270	$0	$10,706	$0	$632	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	$53,129		$37,521	$4,270	$0	$10,706	$0	$632	O.K.
68										
69	Total Access Expenses	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.
70										
71	Depr., Support Assets	$48,034	L23	$18,122	$8,184	$0	$20,518	$0	$1,211	O.K.
72	Depr., COE Switching	17,995	L44	0	17,995	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	56,803	L68	38,497	0	0	17,634	0	672	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	107,315	L117	86,282	0	0	19,598	0	1,435	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	$230,148		$142,901	$26,179	$0	$57,750	$0	$3,318	O.K.
80										
81	Amort., Tangible Assets	$0	L141	$0	$0	$0	$0	$0	$0	O.K.
82	Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	$0		$0	$0	$0	$0	$0	$0	O.K.
87										
88	Total Depr. and Amort.	$230,148		$142,901	$26,179	$0	$57,750	$0	$3,318	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	$296,938		$190,070	$31,548	$0	$71,208	$0	$4,112	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* 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	$7,211	N37	$4,730	$679	$0	$1,702	$0	$100	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	$7,211		$4,730	$679	$0	$1,702	$0	$100	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	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	$0		$0	$0	$0	$0	$0	$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	$0	$0	$0	$0	$0	$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	1,108	(H)	0	0	0	0	0	1,108	O.K.
125	Bus. Ofc., EU Message	25,648	(H)	0	0	0	0	25,648	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	$26,756		$0	$0	$0	$0	$25,648	$1,108	O.K.
134										
135	Cust. Serv., Msg. Process	$7,797	(H)	0	0	0	0	7,797	0	O.K.
136	Cust. Serv., Other B&C	11,075	(H)	0	0	0	0	11,075	0	O.K.
137	Cust. Serv., CABS	54,742	N21	0	14,977	0	37,549	0	2,216	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	$73,614		$0	$14,977	$0	$37,549	$18,872	$2,216	O.K.
141										
142	Total BO, CS, OS, Dir.	$100,371		$0	$14,977	$0	$37,549	$44,520	$3,324	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv., Alloc.	$0	142	$0	$0	$0	$0	$0	$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	$0		$0	$0	$0	$0	$0	$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	$107,582		$4,730	$15,656	$0	$39,251	$44,520	$3,424	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	$181,973	41	$112,033	$24,687	$0	$42,985	$0	$2,268	O.K.
168	Total Plt Non-specific Exp.	66,790	62 + 67 +69	47,169	5,368	0	13,459	0	794	O.K.
169	Total Customer Operations	107,582	163	4,730	15,656	0	39,251	44,520	3,424	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	$356,345		$163,932	$45,711	$0	$95,694	$44,520	$6,486	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	$73,248	N64	$33,697	$9,396	$0	$19,670	$9,151	$1,333	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	$73,248		$33,697	$9,396	$0	$19,670	$9,151	$1,333	O.K.
179										
180	Admin. & General, Allocable	$69,425	N64	$31,938	$8,906	$0	$18,644	$8,674	$1,264	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	$69,425		$31,938	$8,906	$0	$18,644	$8,674	$1,264	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	$142,673		$65,635	$18,302	$0	$38,314	$17,825	$2,597	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	$0	N37	$0	$0	$0	$0	$0	$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	$0		$0	$0	$0	$0	$0	$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	$729,165		$372,468	$90,193	$0	$191,758	$62,346	$12,401	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* InterLATA Revenue Requirement Summary	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment	$246,274	Q52	$244,889	$1,030	$0	$355	$0	$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	*Return on Rate Base*	$24,627		$24,489	$103	$0	$36	$0	$0	O.K.
17										
18	AFUDC	$768	T37	764	3	0	1	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	$25,395		$25,253	$106	$0	$37	$0	$0	O.K.
23										
24	Interest Expense	$7,419	T67	7,377	31	0	11	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	$17,977		$17,876	$75	$0	$26	$0	$0	O.K.
30										
31	State Income Taxes	$0	29	$0	$0	$0	$0	$0	$0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	65,748	U195	60,343	406	0	162	4,838	0	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	*Basis for Gross Receipts Tax*	90,375	16+31+32+33	84,832	509	0	197	4,838	0	O.K.
38										
39										
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	$91,143		$85,596	$511	$0	$199	$4,838	$0	O.K.
44										

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* InterLATA Investment Summary	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Assets	$75,769	R25	$74,783	$683	$0	$303	$0	$0	O.K.
14										
15	Central Office Equipment	$106,678	R70	$105,534	$963	$0	$181	$0	$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	313,481	R117	313,235	0	0	247	0	0	O.K.
18										
19	Total COE, IOT, C&WF	$420,159		$418,768	$963	$0	$428	$0	$0	O.K.
20										
21	Total Tangible Assets	$0	R141	$0	$0	$0	$0	$0	$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	$495,929		$493,552	$1,646	$0	$731	$0	$0	O.K.
24	Total Intangible Assets	18	R144	17	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	$495,946		$493,569	$1,646	$0	$731	$0	$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	21,740	R164	21,636	72	0	32	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	$517,686		$515,205	$1,718	$0	$763	$0	$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	275,146	S23	274,033	701	0	413	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	$242,540		$241,172	$1,018	$0	$350	$0	$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	1,748	R173	1,739	6	0	3	0	0	O.K.
49	Cash Working Capital	1,987	R175	1,977	7	0	3	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	$246,274		$244,889	$1,030	$0	$355	$0	$0	O.K.
53										

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	$2,576	T28	$2,543	$23	$0	$10	$0	$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	$2,576		$2,543	$23	$0	$10	$0	$0	O.K.
19										
20	Support Assets, Message	73,193	T28	$72,241	$659	$0	$293	$0	$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	$73,193		$72,241	$659	$0	$293	$0	$0	O.K.
24										
25	Total Land and Supp. Assets	$75,769		$74,783	$683	$0	$303	$0	$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	$0	(F)	$0	$0	$0	$0	$0	$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	$0		$0	$0	$0	$0	$0	$0	O.K.
33										
34	Tandem Switching	$0	(G)	$0	$0	$0	$0	$0	$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	$0		$0	$0	$0	$0	$0	$0	O.K.
38										
39	Local Switching	$963	(E)	$0	$963	$0	$0	$0	$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	$963		$0	$963	$0	$0	$0	$0	O.K.
43										
44	Total Switching	$963		$0	$963	$0	$0	$0	$0	O.K.

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	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58	COE Exch. Trunk	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.
59	COE Exch. Line - Message	105,534	(D)	105,534	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	0	(G)	0	0	0	0	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	181	(G)	0	0	0	181	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	$105,715		$105,534	$0	$0	$181	$0	$0	O.K.
69										
70	Total Central Office Equip.	$106,678		$105,534	$963	$0	$181	$0	$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	$0	T43	$0	$0	$0	$0	$0	$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	$0		$0	$0	$0	$0	$0	$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	$0	(I)	$0	$0	$0	$0	$0	$0	O.K.
83	Exchange Message	313,235	(D)	313,235	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	$313,235		$313,235	$0	$0	$0	$0	$0	O.K.
87										
88	Exchange Trunk, Message	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	$0		$0	$0	$0	$0	$0	$0	O.K.
92										
93	Interexchange Message	$0	(G)	$0	$0	$0	$0	$0	$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	$0		$0	$0	$0	$0	$0	$0	O.K.

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	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	$247	(G)	$0	$0	$0	$247	$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	$247		$0	$0	$0	$247	$0	$0	O.K.
116										
117	Total Cable and Wire Facil.	$313,481		$313,235	$0	$0	$247	$0	$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	$0	T28	$0	$0	$0	$0	$0	$0	O.K.
122										
123	COE Operator Leases	$0	32	$0	$0	$0	$0	$0	$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	$0		$0	$0	$0	$0	$0	$0	O.K.
129										
130	IOT Equipment Leases	$0	78	$0	$0	$0	$0	$0	$0	O.K.
131										
132	C&WF Leases	$0	117	$0	$0	$0	$0	$0	$0	O.K.
133										
134	Total Capital Leases	$0		$0	$0	$0	$0	$0	$0	O.K.
135										
136	Leasehold Impr., Alloc.	$0	T37	$0	$0	$0	$0	$0	$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	$0		$0	$0	$0	$0	$0	$0	O.K.
140										
141	Total Tangible Assets	$0		$0	$0	$0	$0	$0	$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	$18	T37	$17	$0	$0	$0	$0	$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	$0	T46	$0	$0	$0	$0	$0	$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	$0	T46	$0	$0	$0	$0	$0	$0	O.K.
164	Long-term	21,740	T46	21,636	72	0	32	0	0	O.K.
165										
166	Total Plt. Under Const.	$21,740		$21,636	$72	$0	$32	$0	$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	$0	T46	$0	$0	$0	$0	$0	$0	O.K.
170										
171	CLASS B RTB STOCK	$0	T37	$0	$0	$0	$0	$0	$0	O.K.
172										
173	MATERIALS AND SUPPLIES	$1,748	T37	$1,739	$6	$0	$3	$0	$0	O.K.
174										
175	CASH WORKING CAPITAL	$1,987	T37	$1,977	$7	$0	$3	$0	$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	$50,811	T28	$50,149	$458	$0	$203	$0	$0	O.K.
16	COE Switching	243	R44	0	243	0	0	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	36,065	R68	36,003	0	0	62	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	188,028	R117	187,880	0	0	148	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	$275,146		$274,033	$701	$0	$413	$0	$0	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	0	T37	$0	$0	$0	$0	$0	$0	O.K.
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	$0		$0	$0	$0	$0	$0	$0	O.K.
33										
34	Total Accum. Depr./Amort.	$275,146		$274,033	$701	$0	$413	$0	$0	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	$0	T28	$0	$0	$0	$0	$0	$0	O.K.
40	COE Switching	0	R44	0	0	0	0	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45	Unclassified	0	T37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	$0		$0	$0	$0	$0	$0	$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* Apportionment Factors	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	$106,678	R70	$105,534	$963	$0	$181	$0	$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	313,481	R117	313,235	0	0	247	0	0	O.K.
16										
17	Total	$420,159		$418,768	$963	$0	$428	$0	$0	O.K.
18	Factor	1.000000		0.996689	0.002293	0.000000	0.001018	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	$1,391	17	$0	$963	$0	$428	$0	$0	O.K.
21	Factor	1.000000		0.000000	0.692509	0.000000	0.307491	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	$106,678	R70	$105,534	$963	$0	$181	$0	$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	247	R117-83	0	0	0	247	0	0	O.K.
26										
27	Total	$106,925		$105,534	$963	$0	$428	$0	$0	O.K.
28	Factor	1.000000		0.986990	0.009010	0.000000	0.004001	0.000000	0.000000	O.K.
29										
30	General Support Facilities	$75,769	R25	$74,783	$683	$0	$303	$0	$0	O.K.
31	Central Office Equipment	106,678	13	105,534	963	0	181	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	313,481	15	313,235	0	0	247	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	$495,929		$493,552	$1,646	$0	$731	$0	$0	O.K.
37	Factor	1.000000		0.995207	0.003319	0.000000	0.001474	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	$495,929	36	$493,552	$1,646	$0	$731	$0	$0	O.K.
40	Factor	1.000000		0.995207	0.003319	0.000000	0.001474	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	$495,946	Q26	$493,569	$1,646	$0	$731	$0	$0	O.K.
46	Factor	1.000000		0.995207	0.003319	0.000000	0.001474	0.000000	0.000000	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* Apportionment Factors	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
62											
63	"BIG THREE" Expenses	$29,581	U171	$25,781	$218	$0	$87	$3,496	$0	O.K.	
64	Factor	1.000000		0.871528	0.007362	0.000000	0.002939	0.118199	0.000000		(0)
65											
66	Net Investment	246,274	P13	244,889	1,030	0	355	0	0	O.K.	
67	Factor	1.000000		0.994374	0.004183	0.000000	0.001443	0.000000	0.000000	O.K.	

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	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	$929	T37	$924	$3	$0	$1	$0	$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	$929		$924	$3	$0	$1	$0	$0	O.K.
19										
20	General Support, Alloc.	$2,004	T30	$1,977	$18	$0	$8	$0	$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	$2,004		$1,977	$18	$0	$8	$0	$0	O.K.
24										
25	Central Office Eq., Alloc.	$7,254	T31	$7,177	$66	$0	$12	$0	$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	$7,254		$7,177	$66	$0	$12	$0	$0	O.K.
29										
30	Cust. Premises Equip.	$0	R76	$0	$0	$0	$0	$0	$0	O.K.
31	Other IOT	0	T43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	$0		$0	$0	$0	$0	$0	$0	O.K.
35										
36	Cable & Wire, Alloc.	$8,338	T33	$8,332	$0	$0	$7	$0	$0	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	$8,338		$8,332	$0	$0	$7	$0	$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	$18,525		$18,411	$87	$0	$28	$0	$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	$15,593		$15,509	$66	$0	$19	$0	$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	$1,508	T18	$1,503	$3	$0	$2	$0	$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	$1,508		$1,503	$3	$0	$2	$0	$0	O.K.
63										
64	Network Operations, Alloc.	$5,865	T18	$5,846	$13	$0	$6	$0	$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	$5,865		$5,846	$13	$0	$6	$0	$0	O.K.
68										
69	Total Access Expenses	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.
70										
71	Depr., Support Assets	$5,303	R23	$5,234	$48	$0	$21	$0	$0	O.K.
72	Depr., COE Switching	57	R44	0	57	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	6,008	R68	5,998	0	0	10	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	13,453	R117	13,443	0	0	11	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	$24,820		$24,674	$104	$0	$42	$0	$0	O.K.
80										
81	Amort., Tangible Assets	$0	R141	$0	$0	$0	$0	$0	$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	$0		$0	$0	$0	$0	$0	$0	O.K.
87										
88	Total Depr. and Amort.	$24,820		$24,674	$104	$0	$42	$0	$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	$32,194		$32,023	$121	$0	$50	$0	$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	$21	T37	$21	$0	$0	$0	$0	$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	$21		$21	$0	$0	$0	$0	$0	O.K.
110										
111	Operator Service, Alloc.	$0	T61	$0	$0	$0	$0	$0	$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	$0		$0	$0	$0	$0	$0	$0	O.K.
115										
116	Classified Directory	$0	Direct	$0	$0	$0	$0	$0	$0	O.K.
117	Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	$0		$0	$0	$0	$0	$0	$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	$0	$0	$0	$0	$0	$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	3,478	(H)	0	0	0	0	3,478	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	$3,478		$0	$0	$0	$0	$3,478	$0	O.K.
134										
135	Cust. Serv., Msg. Process	$8	(H)	0	0	0	0	8	0	O.K.
136	Cust. Serv., Other B&C	11	(H)	0	0	0	0	11	0	O.K.
137	Cust. Serv., CABS	165	T21	0	114	0	51	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	$183		$0	$114	$0	$51	$19	$0	O.K.
141										
142	Total BO, CS, OS, Dir.	$3,661		$0	$114	$0	$51	$3,496	$0	O.K.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv., Alloc.	$0	142	$0	$0	$0	$0	$0	$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	$0		$0	$0	$0	$0	$0	$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	$3,682		$21	$114	$0	$51	$3,496	$0	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	$18,525	41	$18,411	$87	$0	$28	$0	$0	O.K.
168	Total Plt Non-specific Exp.	7,373	62 + 67 +69	7,349	17	0	8	0	0	O.K.
169	Total Customer Operations	3,682	163	21	114	0	51	3,496	0	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	$29,581		$25,781	$218	$0	$87	$3,496	$0	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	$5,825	T64	$5,077	$43	$0	$17	$689	$0	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	$5,825		$5,077	$43	$0	$17	$689	$0	O.K.
179										
180	Admin. & General, Allocable	$5,521	T64	$4,812	$41	$0	$16	$653	$0	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	$5,521		$4,812	$41	$0	$16	$653	$0	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	$11,346		$9,889	$84	$0	$33	$1,341	$0	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	$0	T37	$0	$0	$0	$0	$0	$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	$0		$0	$0	$0	$0	$0	$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	$65,748		$60,343	$406	$0	$162	$4,838	$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
********** ********** *

COMPANY NAME ..... CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PERIOD ADDRESSED ..... FILING PERIOD ENDING DECEMBER 31, 2003
RUN DATE AND TIME ..... 09-Jul-03 ..... 01:36:41 PM

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

					Intrastate				
					Message Telephone Service		Private Line		
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	PLANT INVESTMENT DETAIL:								
21	Land, Allocable	108,514	---	---	---	---	---	---	---
22	Land, Direct	0	---	0	0	0	0	0	0
23	Motor Vehicles	327,411	---	---	---	---	---	---	---
24	Aircraft	0	---	---	---	---	---	---	---
25	Special Purpose Vehicles	22,832	---	---	---	---	---	---	---
26	Garage Work Equipment	321,017	---	---	---	---	---	---	---
27	Other Work Equipment	369,834	---	---	---	---	---	---	---
28	Buildings, Allocable	1,629,325	---	---	---	---	---	---	---
29	Buildings, Direct	0	---	0	0	0	0	0	0
30	Furniture	42,366	---	---	---	---	---	---	---
31	Office Equipment	370,448	---	---	---	---	---	---	---
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	1,649,619	---	---	---	---	---	---	---
40	CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41	CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---
42	CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	3,216,806	---	---	---	---	---	---	---
44	Reserved	0	---	---	---	---	---	---	---
45	CAT 4.13 Direct	0	---	0	0	0	0	0	0
46	CAT 4.23 Message, PL & WATS	0	---	---	---	---	---	---	---
47	Reserved	0	---	---	---	---	---	---	---
48	CAT 4.23 Direct	877,463	---	623,713	0	252,690	0	1,060	253,750
49	CAT 4.3 H/R Message	450,814	---	---	---	---	---	---	---
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

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
' ********** ********** *

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2003

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE
	(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	9,547,799		---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	0	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	0	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	1,343,306	---	963,461	0	378,325	0	1,520	379,845
80	CAT 4 Message	613,275	---	---	---	---	---	---	---
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	738	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101	Materials and Supplies	64,143	---	---	---	---	---	---	---
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

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
' ********** ********** *

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2003

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE
	(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.	915,787	---	---	---	---	---	---	---
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	2,140,378	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	415,673	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	1,550,570	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	6,900,395	---	---	---	---	---	---	---
135	Acc. Depr. Other Plant	0	---	0	0	0	0	0	0
136	Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---
137	Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---
138	Accum. Amort., Other	0	---	0	0	0	0	0	0
139	Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---
140	Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---
141	Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---
142	Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---
143	Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---
144	Acc. Def. IT C&WF	0	---	---	---	---	---	---	---
145	Acc. Def. IT Unclassified	0	---	0	0	0	0	0	0
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	39,123	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc.	84,398	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc.	421,260	---	---	---	---	---	---	---
153	Central Office Eq., Direct	0	---	0	0	0	0	0	0
154	Cust. Premises Equip.	0	---	---	---	---	---	---	---
155	Coinless Pay Phone Exp.	421	---	---	---	---	---	---	---
156	Other IOT	0	---	---	---	---	---	---	---
157	IOT Direct	0	---	0	0	0	0	0	0
158	Cable & Wire, Alloc.	306,007	---	---	---	---	---	---	---
159	Cable & Wire, Direct	0	---	0	0	0	0	0	0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2003

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate: Message Telephone Service: InterLATA	Intrastate: Message Telephone Service: IntraLATA	Intrastate: Private Line: InterLATA	Intrastate: Private Line: IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
176	Oth. Plt. and Equip., Alloc.	63,526	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	247,066	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0
180	Total Access Expense	5,392	---	5,392	0	0	0	0	0
181	Depr., Support Assets	223,371	---	---	---	---	---	---	---
182	Depr., COE Switching	97,039	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	258,308	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	493,712	---	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---
189	Other Amortization	0	---	0	0	0	0	0	0
190	Direct Assigned Amort.	0	---	0	0	0	0	0	0
191	Marketing, Allocable	23,980	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0
193	Operator Service, Alloc.	1,521	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0
196	Alphabetical Directory	0	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	79,580	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	72,619	---	---	---	---	---	---	---
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	9,997	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	54,367	---	---	---	---	---	---	---
208	Cust. Serv., CABS	109,814	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	4,158	---	4,158	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	146	---	146	0	0	0	0	0
212	Exec. and Planning, Alloc.	308,389	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
' ********** ********** *

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2003

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate Message Telephone Service InterLATA	Intrastate Message Telephone Service IntraLATA	Intrastate Private Line InterLATA	Intrastate Private Line IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230	Admin. & General, Allocable	292,292	---	---	---	---	---	---	---
231	Admin. & General, Direct	38,258	---	38,258	0	0	0	0	0
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	0	---	0	0	0	0	0	0
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237	Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	0.00%	---	---	---	---	---	---	---
239	Rate of Return	10.00%	---	---	---	---	---	---	---
240	AFUDC	32,349	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0
243	Contributions	1,050	---	---	---	---	---	---	---
244	Interest Expense	330,348	---	---	---	---	---	---	---
245	Capital Lease Expense	0	---	---	---	---	---	---	---
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	---
247	Depreciation Adjustment	0	---	---	---	---	---	---	---
248	Other Income Adjustments	0	---	0	0	0	0	0	0
249	Uncollectibles	0	---	0	0	0	0	0	0
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0
251	Other Revenue Taxes	0	---	0	0	0	0	0	0
252									

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
' ********** ********** *

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FILING PERIOD ENDING DECEMBER 31, 2003

	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Other	Interstate Private Line InterLATA	Interstate Private Line IntraLATA	Intrastate Private Line InterLATA	Intrastate Private Line IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271	Working Loops	3,589	---	64	19	0	0	12	12
272	Equivalent Interexchange Cct. Miles	11,886	---	0	2,433	0	0	782	782
273	Interexchange Circuit Terminations	224	---	0	44	0	0	16	16

Company: 44533 Year: 2002 Period Ending: 2002.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
1130.1	CASH	65,045.55	96,158.32	40,307.73	0.00	161,203.87	0.00
1130.2	CASH REA	3,904.98	0.52-	0.00	533,775.52	3,904.46	0.00
1130.3	CASH TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
1130.4	CASH-CREDIT CAR	150,330.47	92,150.63	11,059.62	0.00	242,481.10	0.00
1130.5	CASH-E911 FEES	115,977.28	24,092.22	295.09	0.00	140,069.50	0.00
1140.	SPECIAL CASH DE	1,196,569.69	570,501.25	404,005.02	0.00	626,068.44	0.00
1150.1	PETTY CASH	300.00	0.00	0.00	0.00	300.00	0.00
1150.2	WORKING CASH FU	100.00	100.00	0.00	0.00	200.00	0.00
1160	TEMP INVESTMENT	0.00	0.00	0.00	0.00	0.00	0.00
1180.	ACCOUNTS RECEIV	292,622.39	25,413.17	15,865.34	0.00	267,209.22	0.00
1180.1	ACCOUNTS REC AL	91,500.00	22,500.00	0.00	0.00	69,000.00	0.00
1180.2	ACCTS REC RESER	20,000.00	0.00	0.00	0.00	0.00	20,000.00
1190 Sales & Services	OTHER A/R SALES	178,507.79	7,845.38	0.00	17,922.83	186,353.17	0.00
1190.1 -CATV	OTHER ACCTS REC	0.00	0.00	0.00	69.15	0.00	0.00
1190.11-US Telecom	OTHER ACCTS REC	31,136.86	15,302.14-	0.00	2,859.84	15,834.72	0.00
1190.12 FGA/FGB	OTHER ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
1190.13 LEC	OTHER ACCTS REC	0.00	0.00	0.00	0.00	0.00	0.00
1190.14 Express	OTHER ACCTS REC	20,862.01-	57.26-	0.00	3.42	0.00	20,919.27
1190.15 MCI	OTHER ACCTS REC	49,029.07	104,860.49	0.00	1,201.38	153,889.56	0.00
1190.16 Wiltel	OTHER ACCTS REC	59,220.78	40,886.57	0.00	1,146.69	100,107.35	0.00
1190.17 Owl River	OTHER ACCTS REC	292,999.69	10,299.24	779.92	0.00	303,298.93	0.00
1190.18 Allnet	OTHER ACCTS REC	30,006.43	11,134.57	1,637.13	0.00	41,141.00	0.00
1190.19 Wireless	OTHER ACCTS REC	8,191.30	2,937.63	0.00	3,539.41	5,253.67	0.00
1190.2 misc	OTHER ACCTS REC	25,845.57	11,800.52	0.00	907.26	14,045.05	0.00
1190.21 LATel	OTHER ACCTS REC	3,131.29	0.00	0.00	0.00	0.00	3,131.29
1190.22 LDDS	OTHER ACCTS REC	3,034.51	248.46	0.00	0.00	0.00	3,282.97
1190.25 FGD	OTHER ACCTS REC	49,946.51	21,523.26	0.00	5,600.69	28,423.25	0.00
1190.3 US West	OTHER ACCTS REC	13,713.75	7,188.95	0.00	97.27	6,524.80	0.00
1190.4 AT&T	OTHER ACCTS REC	97,378.80	3,464.31	0.00	4,165.23	100,843.11	0.00
1190.5 NECA	OTHER ACCTS REC	69,030.03	78,445.96	30,684.29	0.00	147,475.99	0.00
1190.6 CATV	OTHER ACCOUNTS	27,113.18	6,609.42-	0.00	16,103.07	20,503.76	0.00
1190.7 LP Gas	OTHER ACCOUNTS	74,199.26	14,695.57-	2,703.69	0.00	59,503.69	0.00
1190.8	OTHER ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
1190.85 LTI	OTHER ACCTS REC	956,966.82	1,219,352.38	90,689.42	0.00	2,176,319.20	0.00
1190.86	COMM TECH CNTR	8,139.10	3,741.37	6,458.81	0.00	11,880.47	0.00
1190.9 LP Gas/Vehicle	OTHER ACCTS REC	8,337.50	8,337.50-	0.00	0.00	0.00	0.00
1200	NOTES RECEIVABL	0.00	0.00	0.00	0.00	0.00	0.00
1200.1	NOTES RECEIVABL	0.00	0.00	0.00	0.00	0.00	0.00
1210.	INTEREST & DIVI	0.00	0.00	0.00	0.00	0.00	0.00
1220.	MATERIAL & SUPP	74,695.12	10,551.78-	521.10	0.00	64,143.34	0.00
1220.01	MATERIAL & SUPP	0.00	0.00	0.00	0.00	0.00	0.00
1300.	PREPAID	0.00	0.00	0.00	0.00	0.00	0.00
1300.1	PREPAID INSURAN	19,835.60	21,166.41	0.00	1,330.81	0.00	1,330.81
1300.12	PREPAID INSURAN	2,558.60	3,023.80	0.00	0.00	0.00	465.20
1300.2	PREPAID INSURAN	3,861.94	4,833.65	0.00	38,590.30	0.00	971.71
1300.3	PREPAID INSURAN	203.23	303.37	0.00	3,000.15	506.60	0.00
1330	OTHER PREPAYMEN	3,752.00	353.56	0.00	108.75	4,105.56	0.00
1330.1	OTHER PREPAYMEN	0.00	0.00	0.00	0.00	0.00	0.00
1330.2	OTHER PREPAYMEN	0.00	0.00	0.00	0.00	0.00	0.00

Company: 44533 Year: 2002 Period Ending: 2002.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance --- Debit	Credit	---- Year-To-Date Balance -- Debit	Credit
1402	INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
1402.1	C.D. STATE BANK	104,155.36	1.20	530.72	0.00	104,154.16	0.00
1402.2	CD AMERICAN STA	0.00	206,247.80	551.80	0.00	206,247.80	0.00
1402.3	C.D. STATE BANK	0.00	0.00	0.00	0.00	0.00	0.00
1402.4	CERTIFICATE OF	117,174.79	4,438.46	327.36	0.00	121,613.25	0.00
1402.5	C.D. STATE BANK	0.00	0.00	0.00	0.00	0.00	0.00
1402.6	INVESTMENT SOUT	97,331.00	0.00	0.00	0.00	97,331.00	0.00
1402.61	INVESTMENT IN C	0.00	0.00	0.00	0.00	0.00	0.00
1402.7	DEPOSIT - US WE	135,285.05	0.00	0.00	0.00	135,285.05	0.00
1402.75	INVESTMENT IN O	45,529.51-	229,331.98-	0.00	0.00	0.00	274,861.49
1402.8	INVESTMENT - EX	10,279.00	0.00	0.00	0.00	10,279.00	0.00
1406	NONREGULATED IN	0.00	0.00	0.00	0.00	0.00	0.00
1406.1	INVESTMENT - SA	85,826.66	123,796.56	0.00	0.00	209,623.22	0.00
1406.11	NONREGULATED IN	71,252.13	0.00	0.00	0.00	71,252.13	0.00
1406.12	PERMANENT INVES	859,364.66	326.54-	0.00	0.00	859,038.12	0.00
1406.13	INVENTORY-MTS	28,973.11	28,973.11-	0.00	0.00	0.00	0.00
1406.131	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
1406.14	LEASES PHONES-M	18,908.87	3,151.48-	0.00	0.00	15,757.39	0.00
1406.141	ACCUMULATED DEP	18,908.87	3,151.48-	0.00	0.00	0.00	15,757.39
1406.15	INVESTMENT MTS	113,406.11	0.00	0.00	0.00	113,406.11	0.00
1406.151	ACCUMULATED DEP	125,392.37	7,936.05-	0.00	1,350.07	0.00	117,456.32
1406.16	INVESTMENT - CE	0.00	0.00	0.00	0.00	0.00	0.00
1406.17	INVEST-TELEVILL	21,770.40	21,770.40	0.00	0.00	0.00	0.00
1406.171	ACC DEPR-TELLEV	15,392.50	15,392.50	0.00	0.00	0.00	0.00
1406.18	INVEST-ISP	66,604.80	3,232.38	0.00	0.00	69,837.18	0.00
1406.181	ACCUM DEPR-ISP	22,280.00	13,645.00	0.00	0.00	0.00	35,925.00
1406.19	INVENTORY-WEBTV	556.00	366.00	0.00	0.00	190.00	0.00
1406.2	PUBLIC TELE EQU	43,753.48	0.00	0.00	0.00	43,753.48	0.00
1406.21	ACCUM.. DEPR-PU	43,753.48	0.00	0.00	0.00	0.00	43,753.48
1406.25	LN LEASE/COMPUT	152,372.09	29,208.58	0.00	791.21	181,580.67	0.00
1406.26	ACC DEPR-LN LEA	3,896.88-	51,400.00	0.00	0.00	0.00	55,296.88
1406.3	CURRENT NET INC	0.00	0.00	0.00	0.00	0.00	0.00
1406.4	NONREGULATED SU	74,847.81	1,659.24	0.00	1,239.06	76,507.05	0.00
1406.5	NONREGULATED PH	0.00	0.00	0.00	0.00	0.00	0.00
1406.56	CTC - FIXED ASS	0.00	79,995.43	0.00	0.00	79,995.43	0.00
1406.57	ACC DEPR-CTC FI	0.00	667.00-	0.00	0.00	0.00	667.00
1406.6	LEASED PHONES	119,159.27	4,575.23	0.00	122.75	123,734.50	0.00
1406.7	TRAILER COURT	37,492.72	0.00	0.00	0.00	37,492.72	0.00
1406.75	INVENTORY-HSI E	0.00	8,368.58	0.00	0.00	8,368.58	0.00
1406.76	ACC DEPR-HSI	0.00	230.00-	0.00	0.00	0.00	230.00
1406.8	LEASEHOLD IMPRO	9,556.05	0.00	0.00	0.00	9,556.05	0.00
1406.83	INVENTORY-CELL	17,275.57	17,275.57-	0.00	0.00	0.00	0.00
1406.9	INVESTMENT - PA	64,957.53	0.00	0.00	0.00	64,957.53	0.00
1406.91	ACCUMULATED DEP	30,865.00	6,496.00	0.00	0.00	0.00	37,361.00
1406.92	INVENTORY-PAGER	1,145.08	227.24-	0.00	0.00	917.84	0.00
1500	OTHER JURISDICT	0.00	0.00	0.00	0.00	0.00	0.00
2001	TELECOMMUNICATI	0.00	0.00	0.00	0.00	0.00	0.00
2003	TELE PLANT UNDE	382,940.05	1,212,787.17	143,636.78	0.00	1,595,727.22	0.00
2004	TELE PLANT UNDE	0.00	0.00	0.00	0.00	0.00	0.00

Company: 44533 Year: 2002 Period Ending: 2002.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
2006	NONOPERATING PL	77,080.37	0.00	0.00	0.00	77,080.37	0.00
2111	LAND	70,880.05	70,000.00	0.00	0.00	140,880.05	0.00
2112	MOTOR VEHICLES	401,163.55	39,030.00	0.00	0.00	440,193.55	0.00
2114	* SPECIAL PURPOSE	22,831.90	0.00	0.00	0.00	22,831.90 A	0.00
2115	OTHER WORK EQUI	261,591.03	56,783.28	0.00	0.00	318,374.31	0.00
2116	OTHER HEAVY DUT	369,834.18	0.00	0.00	0.00	369,834.18	0.00
2121	BUILDINGS	1,925,313.43	4,500.00	0.00	0.00	1,929,813.43	0.00
2122	FURNITURE	49,185.30	2,593.63	0.00	0.00	51,778.93	0.00
2123	OFFICE EQUIPMEN	359,137.11	28,768.79	2,158.89	0.00	387,905.90	0.00
2123.2	CRST OFFICE TEL	64,851.69	0.00	0.00	0.00	64,851.69	0.00
2210	CENTRAL OFFICE	309,951.11	309,951.11	0.00	0.00	0.00	0.00
2212	DIGITAL ELECTRO	1,719,037.89	87,837.46	0.00	0.00	1,806,875.35	0.00
2215	OTHER MECHANIAL	0.00	2,643.30	2,643.30	0.00	2,643.30	0.00
2231	OTHER RADIO FAC	104,478.24	33,750.35	0.00	0.00	138,228.59	0.00
2232	TRANSMISSION EQ	2,772,810.98	38,367.31	1,242.23	0.00	2,811,178.29	0.00
2233	FIBER OPTIC TRA	625,428.40	6,869.04-	0.00	0.00	618,559.36	0.00
2311	STATION APPARAT	0.00	0.00	0.00	0.00	0.00	0.00
2321	CUSTOMER PREM W	0.00	0.00	0.00	0.00	0.00	0.00
2351	PUBLIC TELE TER	0.00	0.00	0.00	0.00	0.00	0.00
2423	BURIED CABLE	6,904,934.24	85,521.79-	0.00	0.00	6,819,412.45	0.00
2423.02	FIBER OPTIC CAB	3,942,341.40	209,626.29	0.00	0.00	4,151,967.69	0.00
2690	INTANGIBLES-FRA	737.99	0.00	0.00	0.00	737.99	0.00
3100	ACCUMULTED DEPR	0.00	0.00	0.00	0.00	0.00	0.00
3100.01	RETIREMENT WORK	0.00	0.00	0.00	0.00	0.00	0.00
3100.1	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.11	ACC DEPRECIATIO	0.00	0.00	0.00	0.00	0.00	0.00
3100.12	ACC DEPRECIATIO	0.00	0.00	0.00	0.00	0.00	0.00
3100.2	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2112	ACCUMULATED DE	320,110.96	4,294.92	0.00	6,686.06	0.00	324,405.88
3100.2114	* ACCUM DEP/SPECI	18,595.44	4,566.36	0.00	380.53	0.00	23,161.80 *
3100.2115	ACCUMULATED DEP	261,591.03	0.00	0.00	0.00	0.00	261,591.03
3100.2116	ACCUMULATED DEP	294,191.81	73,966.80	0.00	6,153.90	0.00	368,158.61
3100.2121	ACCUMULATED DEP	802,140.86	57,766.58	0.00	4,813.28	0.00	859,907.44
3100.2122	ACCUMULATED DEP	30,921.76	5,863.94	0.00	491.85	0.00	36,785.70
3100.2123	ACCUMULATED DEP	203,979.27	43,836.40	0.00	3,636.93	0.00	247,815.67
3100.21232	ACCUMULATED DEP	37,525.24	7,767.76	0.00	648.52	0.00	45,293.00
3100.221	ACCUMULATED DEP	232,450.35	232,450.35-	0.00	0.00	0.00	0.00
3100.2212	ACCUMULATED DEP	270,190.38	118,268.86	0.00	9,558.24	0.00	388,459.24
3100.2231	ACCUMULATED DEP	12,096.77	6,172.42	0.00	580.72	0.00	18,269.19
3100.2232	ACCUMULATED DEP	872,742.62	183,751.94	0.00	15,412.21	0.00	1,056,494.56
3100.2233	ACC DEP. FIBER	111,785.65	41,438.62	0.00	3,476.34	0.00	153,224.27
3100.2311	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2321	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2351	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2423	ACCUMULATED DEP	5,380,116.98	305,716.26	0.00	25,893.50	0.00	5,685,833.24
3100.24232	ACC DEPRECIATIO	541,537.88	179,311.46	0.00	14,910.19	0.00	720,849.34
3100.3	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.4	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.5	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00

Company: 44533 Year: 2002 Period Ending: 2002,12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance -- Debit	Credit	---- Year-To-Date Balance -- Debit	Credit
3100.6	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.7	ACC DEP FURNITU	0.00	0.00	0.00	0.00	0.00	0.00
3100.8	ACC DEPRECIATIO	0.00	0.00	0.00	0.00	0.00	0.00
3100.9	ACC DEPRECIATIO	0.00	0.00	0.00	0.00	0.00	0.00
3300.	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3300.1	ACC DEP NONOPER	60,362.01	836.16	0.00	0.00	0.00	61,198.17
3300.2	ACC DEPR NONOPE	91,629.04	30,950.35	122.75	0.00	0.00	122,579.39
3300.2121	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3300.3	ACC DEPR. NONRE	71,252.13	0.00	0.00	0.00	0.00	71,252.13
3300.4	ACC DEPRECIATIO	4,612.13	434.28	0.00	36.19	0.00	5,046.41
3300.5	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3300.6	ACCUMULATED DEP	16,204.56	2,499.48	0.00	208.29	0.00	18,704.04
4010	ACCOUNT PAYABLE	107,506.06	11,010.56-	0.00	7,024.99	0.00	96,495.50
4010.1	ACCT PAYABLE-ST	0.20	1,646.01	0.00	418.17	0.00	1,646.21
4010.2	ACCOUNT PAYABLE	3,492.30	86.41-	0.00	3,405.67	0.00	3,405.89
4010.3	ACCT PAYABLE ST	3,872.62	41.38-	0.00	146.67	0.00	3,831.24
4010.4	ACCOUNTS PAYABL	0.00	0.00	0.00	0.00	0.00	0.00
4010.5	ACCOUNTS PAYABL	0.00	0.00	0.00	0.00	0.00	0.00
4010.6	E-911 TAX PAYAB	115,977.28	31,686.29	0.00	2,844.47	0.00	147,663.57
4040	CUSTOMERS DEPOS	57,864.62	3,552.04-	0.00	300.00	0.00	54,312.58
4040.1	IDSL DEPOSITS	300.00	800.00	100.00	0.00	0.00	1,100.00
4080	PROPERTY DUP. &	0.00	0.00	0.00	0.00	0.00	0.00
4080.1	INCOME TAXES AC	0.00	0.00	0.00	0.00	0.00	0.00
4080.2	FICA TAXES ACCR	6,340.24	1,482.46	0.00	7,791.97	0.00	7,822.70
4080.3	UNEMPLOYMENT FE	237.58	1.26-	0.00	90.55	0.00	236.32
4080.4	UNEMPLOYMENT ST	1,272.64	5.90	0.00	418.81	0.00	1,266.74
4100.	NET CURRENT DEF	0.00	0.00	0.00	0.00	0.00	0.00
4110.	NET CURRENT DEF	0.00	0.00	0.00	0.00	0.00	0.00
4120	OTHER ACCURAL L	0.00	0.00	8,000.00	0.00	0.00	0.00
4120.1	OTHER ACC LIABI	0.00	0.00	0.00	0.00	0.00	0.00
4120.2	OTHER ACC LIABI	10,774.26	1,114.30	0.00	11,888.56	0.00	11,888.56
4120.3	OTHER ACC LIABI	6,335.99	1,482.46	0.00	7,791.97	0.00	7,818.45
4130.	OTHER CURRENT L	43,713.92	7,759.95	1,595.56	0.00	0.00	51,473.87
4131	SICK ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00
4210.	FUND DEBT	0.00	0.00	0.00	0.00	0.00	0.00
4210.1	REA FUNDED DEBT	15,497,153.98	676,022.57	97,797.10	0.00	0.00	14,821,131.41
4210.2	REA UNADVANCED	4,211,913.00-	1,291,904.00	0.00	0.00	2,920,009.00	0.00
4340	NET NONCUR DEF.	0.00	0.00	0.00	0.00	0.00	0.00
4350.	NET NONCUR DEF	0.00	0.00	0.00	0.00	0.00	0.00
4360.	OTHER DEFFERED	0.00	0.00	0.00	0.00	0.00	0.00
4550.	RETAINED EARNIN	4,301,494.59	167,174.00-	0.00	0.00	0.00	4,134,320.59
4550.1	R.E. SALES & SE	158,102.08	0.00	0.00	0.00	0.00	158,102.08
4550.2	R.E. CRST CATV	527,387.09	0.00	0.00	0.00	0.00	527,387.09
5000	LOCAL SERVICE R	0.00	769,291.82	0.00	63,187.24	0.00	769,291.82
5003	CELLULAR MOBILE	0.00	0.00	0.00	0.00	0.00	0.00
5010	PUBLIC TELEPHON	0.00	0.00	0.00	0.00	0.00	0.00
5040	LOCAL P.L. REV	0.00	4,043.61	0.00	1,138.46	0.00	4,043.61
5060	OTHER LOCAL EXC	0.00	24,000.00	0.00	2,000.00	0.00	24,000.00
5080	INTERSTATE ACCE	0.00	268,847.23	0.00	23,643.71	0.00	268,847.23

Company: 44533 Year: 2002 Period Ending: 2002.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance Debit	Current Month Balance Credit	Year-To-Date Balance Debit	Year-To-Date Balance Credit
5080.3	INTERSTATE PIC	0.00	940.00	0.00	40.00	0.00	940.00
5081	END USER REVENU	0.00	0.00	0.00	0.00	0.00	0.00
5082	SWITCHED ACCESS	0.00	1,223,175.04	0.00	67,954.24	0.00	1,223,175.04
5082.4	CCL REVENUE - I	0.00	1,185,655.35	0.00	139,057.58	0.00	1,185,655.35
5082.5	CCL REV-LIFE/LI	0.00	249,455.00	0.00	22,654.00	0.00	249,455.00
5082.6	USAC-S & L	0.00	0.00	0.00	0.00	0.00	0.00
5083	SPECIAL ACCESS	0.00	129,270.50	0.00	6,898.09	0.00	129,270.50
5084	INTRASTATE ACCE	0.00	451,846.62	0.00	36,690.01	0.00	451,846.62
5084.1	LECA - CCL REVE	0.00	0.00	0.00	0.00	0.00	0.00
5084.11	EXPRESS - CCL R	0.00	0.00	0.00	0.00	0.00	0.00
5084.2	LECA - TS REVEN	0.00	0.00	0.00	0.00	0.00	0.00
5084.21	EXPRESS - TS RE	0.00	0.00	0.00	0.00	0.00	0.00
5084.3	INTRASTATE PIC	0.00	920.00	0.00	60.00	0.00	920.00
5084.4	CCL REVENUE - I	0.00	578,618.21	0.00	47,940.62	0.00	578,618.21
5084.5	SPECIAL ACCES R	0.00	78,848.21	0.00	8,994.06	0.00	78,848.21
5085	CARRIER COMMON	0.00	0.00	0.00	0.00	0.00	0.00
5086.	ACCESS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
5100.	LONG DISTANCE S	0.00	554,064.70	0.00	42,632.88	0.00	554,064.70
5100.1	MESSAGE TOLL BE	0.00	0.00	0.00	0.00	0.00	0.00
5100.2	MESSAGE TOLL AT	0.00	257,669.72	17,703.21	0.00	257,669.72	0.00
5100.3	MESSAGE TOLL OT	0.00	108,211.78	8,998.88	0.00	108,211.78	0.00
5100.4	MESSAGE TOLL-EX	0.00	0.00	0.00	0.00	0.00	0.00
5100.5	MESSAGE TOLL-MC	0.00	0.00	0.00	0.00	0.00	0.00
5100.6	MESS TOLL-WILTE	0.00	0.00	0.00	0.00	0.00	0.00
5100.7	MESS TOLL-SPRIN	0.00	0.00	0.00	0.00	0.00	0.00
5100.8	MESS TOLL-LDDS	0.00	0.00	0.00	0.00	0.00	0.00
5110.	UNIDIRECT LONG	0.00	0.00	0.00	0.00	0.00	0.00
5230	DIRECTORY REVEN	0.00	359.96	0.00	0.00	0.00	359.96
5240.	RENT REVENUE	0.00	67,771.00	0.00	6,161.00	0.00	67,771.00
5260.	MISCELLANEOUS R	0.00	80,095.04	0.00	7,377.84	0.00	80,095.04
5261	MTS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
5270	CARRIER BILLING	0.00	0.00	0.00	0.00	0.00	0.00
5270.1	CARRIER BILLING	0.00	9,182.54	0.00	711.66	0.00	9,182.54
5270.2	CARRIER BILLING	0.00	17,696.65	0.00	1,215.58	0.00	17,696.65
5300	UNCOLLECTIBLE R	0.00	24,155.52-	3,923.94	0.00	24,155.52	0.00
6112	MOTOR VEHICLES	0.00	29,644.63	945.06	0.00	29,644.63	0.00
6114	SPECIAL PURPOSE	0.00	185.55	0.00	0.00	185.55	0.00
6116	OTHER WORK EQUI	0.00	1,334.30	0.00	0.00	1,334.30	0.00
6121	LAND AND BUILDI	0.00	81,532.83	7,819.95	0.00	81,532.83	0.00
6122.	FURNITURE EXPEN	0.00	0.00	0.00	0.00	0.00	0.00
6123	OFFICE EQUIPMEN	0.00	3,749.74	70.92	0.00	3,749.74	0.00
6124.	GENERAL PURPOSE	0.00	5,178.98	165.95	0.00	5,178.98	0.00
6210	CENTRAL OFFICE	0.00	277,514.79	23,283.61	0.00	277,514.79	0.00
6220.	OPERATOR SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
6230.	CENTRAL OFFICE	0.00	110,812.27	0.00	0.00	110,812.27	0.00
6310.	INFORMATION ORI	0.00	518.53	0.00	0.00	518.53	0.00
6311	MTS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
6351.	PUBLIC TEL. TER	0.00	43.83	0.00	0.00	43.83	0.00
6410.	CABLE & WIRE FA	0.00	335,312.68	20,852.80	0.00	335,312.68	0.00

Company: 44533 Year: 2002 Period Ending: 2002.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance -- Debit	Credit	---- Year-To-Date Balance --- Debit	Credit
6423.02	FIBER OPTIC CAB	0.00	3,131.64	0.00	0.00	3,131.64	0.00
6510	OTHER PROPERTY/	0.00	56,270.79	4,005.94	0.00	56,270.79	0.00
6512	PROVISIONING EX	0.00	6,702.06	1,320.93	0.00	6,702.06	0.00
6530	NETWORK OPERATI	0.00	29,326.90-	0.00	0.00	0.00	29,326.90
6531	POWER EXPENSE	0.00	16,742.96	1,971.83	0.00	16,742.96	0.00
6532	NETWORK ADMINIS	0.00	0.00	0.00	0.00	0.00	0.00
6532.1	GENERAL TRAFFIC	0.00	0.00	0.00	0.00	0.00	0.00
6532.2	C. O. STATIONAR	0.00	0.00	0.00	0.00	0.00	0.00
6532.3	TESTING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
6533	TESTING EXPENSE	0.00	82,650.45	4,103.25	0.00	82,650.45	0.00
6534	PLANT OPERATION	0.00	55,015.03	8,225.93	0.00	55,015.03	0.00
6535	ENGINEERING EXP	0.00	94,582.27	9,731.27	0.00	94,582.27	0.00
6540	ACCESS EXPENSES	0.00	76,291.51	4,427.78	0.00	76,291.51	0.00
6561	DEPRECIATION EX	0.00	1,192,782.60	92,652.27	0.00	1,192,782.60	0.00
6561.1	DEPREC EXP-VEHI	0.00	0.00	0.00	0.00	0.00	0.00
6610	MARKETING	0.00	14,655.86	317.36	0.00	14,655.86	0.00
6611	PRODUCT MANAGEM	0.00	0.00	0.00	0.00	0.00	0.00
6612	SALES	0.00	0.00	0.00	0.00	0.00	0.00
6613	ADVERTISING	0.00	22,454.21	1,332.52	0.00	22,454.21	0.00
6621	CALL COMPLETION	0.00	6,653.21	562.19	0.00	6,653.21	0.00
6622	NUMBER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
6623	CUSTOMER SERVIC	0.00	412,204.78	39,996.39	0.00	412,204.78	0.00
6623.1	LNP/SOW	0.00	270.42	0.00	0.00	270.42	0.00
6710	EXECUTIVE AND P	0.00	176,474.75	13,242.22	0.00	176,474.75	0.00
6711	EXECUTIVE EXP.	0.00	135,833.70	4,000.22	0.00	135,833.70	0.00
6721	ACCOUNTING AND	0.00	259,386.61	65,943.30	0.00	259,386.61	0.00
6721.1	ACCOUNTING & FI	0.00	0.00	0.00	0.00	0.00	0.00
6722	EXTERNAL RELATI	0.00	7,765.61	1,555.08	0.00	7,765.61	0.00
6722.1	CONNECTING COMP	0.00	0.00	0.00	0.00	0.00	0.00
6722.2	OTHER GEN. OFFI	0.00	2,104.97	98.00	0.00	2,104.97	0.00
6723	HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00
6725	LEGAL	0.00	26,479.05	2,088.41	0.00	26,479.05	0.00
6728	OTHER GENERAL	0.00	59,807.27	7,898.49	0.00	59,807.27	0.00
6728.1	OTHER GENERAL &	0.00	7,293.93	0.00	0.00	7,293.93	0.00
6728.2	OTHER GEN & ADM	0.00	0.00	0.00	0.00	0.00	0.00
6728.3	OTHER GENERAL -	0.00	0.00	0.00	0.00	0.00	0.00
7100	OTHER OPERATING	0.00	0.00	0.00	0.00	0.00	0.00
7200	OPERATING TAXES	0.00	0.00	0.00	0.00	0.00	0.00
7200.3	OPERATING TAXES	0.00	0.00	0.00	0.00	0.00	0.00
7200.4	OPERATING TAXES	0.00	0.00	0.00	0.00	0.00	0.00
7200.5	OPERATING TAXES	0.00	0.00	0.00	0.00	0.00	0.00
7200.6	OPERATING TAXES	0.00	0.00	0.00	0.00	0.00	0.00
7310	NONOPERATING DI	0.00	29,393.34	0.00	3,764.76	0.00	29,393.34
7320	NONOPERATING IN	0.00	27,770.78	0.00	2,502.85	0.00	27,770.78
7350	GAIN OR LOSS	0.00	0.00	0.00	0.00	0.00	0.00
7360	NONOPERATING OT	0.00	5,217.49	0.00	232.00	0.00	5,217.49
7370	NONOPER. SPECIA	0.00	1,070.50	25.00	0.00	1,070.50	0.00
7500	INTEREST ON FUN	0.00	487,140.23	42,674.59	0.00	487,140.23	0.00
7540	OTHER INTEREST	0.00	0.00	0.00	0.00	0.00	0.00

Company: 44533 Year: 2002 Period Ending: 2002.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance --- Debit	Credit	---- Year-To-Date Balance -- Debit	Credit
7560	CAPITALIZED INT	0.00	32,349.00-	0.00	0.00	0.00	32,349.00
7910	INC EFFECT OF J	0.00	0.00	0.00	0.00	0.00	0.00
7990.	NONREGULATED NE	0.00	14,218.60	0.00	2,144.77	0.00	14,218.60
7990.1	NONREGULATED DE	0.00	36,625.92	244.48	0.00	36,625.92	0.00
7990.2	NON-REG. N.I. S	0.00	123,796.56	0.00	0.00	0.00	123,796.56
7990.25	LN COMPUTER REV	0.00	64,435.59	0.00	6,074.74	0.00	64,435.59
7990.26	LN LEASED COMPU	0.00	0.00	0.00	0.00	0.00	0.00
7990.27	IDSL LEASED EQU	0.00	1,012.38	3,304.02	0.00	0.00	1,012.38
7990.28	IDSL NID EXPENS	0.00	1,585.73	0.00	0.00	1,585.73	0.00
7990.3	NON-REG. N.I. C	0.00	326.54-	0.00	0.00	326.54	0.00
7990.35	EQUITY IN EARNI	0.00	229,331.98-	0.00	0.00	229,331.98	0.00
7990.4	NON-REG. DEPREC	0.00	7,936.05	1,350.07	0.00	0.00	7,936.05
7990.41	DEPR-TELLEVILLA	0.00	6,377.90-	0.00	0.00	6,377.90	0.00
7990.42	NONREG DEPR-ISP	0.00	13,645.00-	0.00	0.00	13,645.00	0.00
7990.43	NONREGULATED EX	0.00	28,873.11	0.00	0.00	28,873.11	0.00
7990.44	DEPR-LEASE COMP	0.00	51,400.00	0.00	0.00	51,400.00	0.00
7990.5	NONREG/LEASE PH	0.00	59,547.89	0.00	4,118.24	0.00	59,547.89
7990.55	CTC REVENUE	0.00	1,070.00	0.00	0.00	0.00	1,070.00
7990.56	CTC EXPENSES	0.00	8,547.22	0.00	0.00	8,547.22	0.00
7990.57	DEPR-CTC BLDG	0.00	667.00	0.00	0.00	667.00	0.00
7990.6	NONREGULATED -	0.00	127,199.43	7,875.52	0.00	127,199.43	0.00
7990.7	NONREG-PP CARD	0.00	555.00	0.00	36.25	0.00	555.00
7990.72	TELEVILLAGE REV	0.00	0.00	0.00	0.00	0.00	0.00
7990.73	TELEVILLAGE EXP	0.00	0.00	0.00	0.00	0.00	0.00
7990.74	DEPR-TELEVILLAG	0.00	0.00	0.00	0.00	0.00	0.00
7990.75	NON-REG HSI REV	0.00	1,201.05	0.00	422.41	0.00	1,201.05
7990.76	NON-REG HSI EXP	0.00	13,950.09	0.00	309.19	13,950.09	0.00
7990.77	NON-REG DEPR-HS	0.00	230.00	0.00	0.00	230.00	0.00
7990.79	WEB TV REVENUE	0.00	366.00-	0.00	0.00	366.00	0.00
7990.8	NONREG-CELLULAR	0.00	380.06-	0.00	0.00	380.06	0.00
7990.83	CELLULAR EXP	0.00	7,497.05	0.00	0.00	7,497.05	0.00
7990.85	ISP REVENUE	0.00	209,163.55	0.00	18,505.79	0.00	209,163.55
7990.86	ISP EXPENSE	0.00	197,724.34	18,786.42	0.00	197,724.34	0.00
7990.87	NON-REG DEP/ISP	0.00	0.00	0.00	0.00	0.00	0.00
7990.9	NON REG.-PAGING	0.00	7,575.86	0.00	529.70	0.00	7,575.86
7990.91	NONREG-PAGERS	0.00	446.93	0.00	0.00	0.00	446.93
7990.92	COST OF PAGERS	0.00	117.13	0.00	0.00	117.13	0.00
7990.93	PAGING EXPENSE	0.00	101.01	7.02	0.00	101.01	0.00
7990.94	PAGING DEPRECIA	0.00	6,496.00	0.00	0.00	6,496.00	0.00
7990.95	REVENUE-PUBLIC	0.00	7,033.90	0.00	0.00	0.00	7,033.90
7990.96	PUBLIC TELEPHON	0.00	15,051.38	712.64	0.00	15,051.38	0.00
7990.97	DEPRECIATION-PU	0.00	0.00	0.00	0.00	0.00	0.00
7991	LOSS ON DISPOSA	0.00	0.00	0.00	0.00	0.00	0.00
8112.	MOTOR VEHICLE C	0.00	0.00	0.00	0.00	0.00	0.00
8114.	SPECIAL PURPOSE	0.00	0.00	0.00	0.00	0.00	0.00
8116	OTHER WORK EQUI	0.00	0.00	0.00	0.00	0.00	0.00
8535.	ENGINEERING EXP	0.00	0.00	0.00	0.00	0.00	0.00
8801.	SALARIES AND WA	0.00	0.00	0.00	0.00	0.00	0.00
8810.	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00	0.00

Company: 44533 Year: 2002 Period Ending: 2002,12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance --- Debit	Credit	---- Year-To-Date Balance -- Debit	Credit
8820	RELIEF AND PENS	0.00	0.00	0.00	0.00	0.00	0.00
8840	RENT AND OPERAT	0.00	0.00	0.00	0.00	0.00	0.00
8850	OTHER EXPENSE C	0.00	0.00	0.00	0.00	0.00	0.00
9998	Suspense Debit	0.00	0.00	0.00	0.00	0.00	0.00
9999	Suspense Credit	0.00	0.00	0.00	0.00	0.00	0.00

Balance Forward	0.00
YTD Transactions	0.00
Current Month Debit Balance	1,285,941.11
Current Month Credit Balance	1,285,941.11
Current Month Balance	0.00
Current Year Debit Balance	37,446,474.07
Current Year Credit Balance	37,446,474.07
Current Year Balance	0.00
Current Year Profit/Loss	1,130,009.90-

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2001 TELECOMMUNICATIONS PLANT IN SERVICE
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

			ADJUSTED BAL PER BOOKS	DISTRIBUTION PER BOOKS Non Regulated	DISTRIBUTION PER BOOKS Regulated	DISTRIBUTION Non Regulated	DISTRIBUTION Regulated
9	**2110 LAND & SUPPORT ASSETS**						
10	2111 Land	WS #1	110,880	2,366	108,514	0.021340	0.978660
11	2112 Motor Vehicles	WS #2	440,194	112,783	327,411	0.256213	0.743787
12	2114 Construction Vehicles		22,832		22,832	0.000000	1.000000
13	2115 Garage Work Equipment		321,017		321,017	0.000000	1.000000
14	2116 Other Work Equipment		369,834		369,834	0.000000	1.000000
15	2121 Buildings	WS #1	1,843,813	214,488	1,629,325	0.116329	0.883671
16	2122 Furniture	WS #3	51,779	9,413	42,366	0.181795	0.818205
17	2123 Office Equipment	WS #3	387,906	70,520	317,386	0.181795	0.818205
18	2123 Ofc Eq - Co Communications	WS #3	64,852	11,790	53,062	0.181795	0.818205
19	2124 Gen. Purpose Computer	WS #3	0	0	0	0.181795	0.818205
20							
21	Total Land & Support Assets		3,613,107	421,360	3,191,747	0.116620	0.883380
22	**2210 CENTRAL OFFICE EQUIPMENT**						
23	2212 Digital Switching Eq		1,679,347		1,679,347	0.000000	1.000000
24	2220 Operator Systems		0		0	0.000000	1.000000
25	2231 Radio Facilities		138,229		138,229	0.000000	1.000000
26	2232 Transmission Equipment		3,758,568		3,758,568	0.000000	1.000000
27	2232 Fiber Transmission Eq		618,559		618,559	0.000000	1.000000
28	2232 Sonet Fiber Trans Eq		0		0	0.000000	1.000000
29							
30	Total Central Office Equipment		6,194,703	0	6,194,703	0.000000	1.000000
31	**2310 INFORM. ORIG./TERM. ASSETS**						
32	2351 Public Telephone Equip.		0		0	0.000000	1.000000
33	2362 Other Terminal Equip.		0		0	0.000000	1.000000
34							
35	Total Information Orig/Term Eq		0	0	0	0.000000	1.000000
36	**2410 CABLE & WIRE FACILITIES**						
37	2411 Poles & Antenna Support		0		0	0.000000	1.000000
38	2421 Aerial Cable		0		0	0.000000	1.000000
39	2422 Underground Cable		0		0	0.000000	1.000000
40	2423 Buried Cable		11,504,380		11,504,380	0.000000	1.000000
41	2431 Aerial Wire		0		0	0.000000	1.000000
42	2441 Conduit System		0		0	0.000000	1.000000
43							
44	Total Cable & Wire Facilities		11,504,380	0	11,504,380	0.000000	1.000000
45	**2680 AMORTIZABLE ASSETS**						
46	2681 Capital Leases		0		0	0.000000	1.000000
47	2682 Leasehold Improvements		0		0	0.000000	1.000000
48	2690 Intangibles		738		738	0.000000	1.000000
49							
50	Total Amortizable Assets		738	0	738	0.000000	1.000000
51							
52	TOTAL		21,312,928	421,360	20,891,568	0.019770	0.980230
53							
54	1220 Materials & Supplies		64,143		64,143	0.000000	1.000000
55	1402 Rural Tele Bank Stock - Class B	LN 52	0	0	0	0.019770	0.980230
56	2002 Property Held For Future Use	Analysis	0		0	0.000000	1.000000
57	2003 Telephone Plant Under Constr	Analysis	958,410	42,623	915,787	0.044473	0.955527
58	DISTRIBUTION OF LAND & BUILDING	LN10+15	1,954,693	216,855	1,737,838	0.110940	0.889060
59	DISTRIBUTION OF COE & CWF	LN30+44	17,699,083	0	17,699,083	0.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
3100 ACCUMULATED DEPRECIATION
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

			ADJUSTED BAL PER BOOKS	DISTRIBUTION PER BOOKS Non Regulated	Regulated
	2110 LAND & SUPPORT ASSETS				
69	2111 Land		0		0
70	2112 Motor Vehicles	LN 11	412,445	105,674	306,771
71	2114 Construction Vehicles	LN 12	22,832		22,832
72	2115 Garage Work Equipment	LN 13	321,017		321,017
73	2116 Other Work Equipment	LN 14	369,834	0	369,834
74	2121 Buildings	LN 15	897,551	104,411	793,140
75	2122 Furniture	LN 16	42,999	7,817	35,182
76	2123 Office Equipment	LN 17	303,319	55,142	248,177
77	2123 Ofc Eq - Co Communications	LN 18	53,075	9,649	43,426
78	2124 Gen. Purpose Computer	LN 19	0	0	0
79					
80	Total Land & Support Assets		2,423,072	282,692	2,140,380
81	**2210 CENTRAL OFFICE EQUIPMENT**				
82	2212 Digital Switching Eq	LN 23	415,673		415,673
83	2220 Operator Systems	LN 24	0		0
84	2231 Radio Facilities	LN 25	27,530	0	27,530
85	2232 Transmission Equipment	LN 26	1,328,373		1,328,373
86	2232 Fiber Transmission Eq	LN 27	194,667		194,667
87	2232 Sonet Fiber Trans Eq	LN 28	0		0
88					
89	Total Central Office Equipment		1,966,243	0	1,966,243
90	**2310 INFORM. ORIG./TERM. ASSETS**				
91	2351 Public Telephone Equip.	LN 32	0		0
92	2362 Other Terminal Equip.	LN 33	0		0
93					
94	Total Information Orig/Term Eq		0	0	0
95	**2410 CABLE & WIRE FACILITIES**				
96	2411 Poles & Antenna Support	LN 37	0	0	0
97	2421 Aerial Cable	LN 38	0		0
98	2422 Underground Cable	LN 39	0		0
99	2423 Buried Cable	LN 40	6,900,395		6,900,395
100	2431 Aerial Wire	LN 41	0		0
101	2441 Conduit System	LN 42	0		0
102					
103	Total Cable & Wire Facilities		6,900,395	0	6,900,395
104					
105	**3200 ACCUM DEPR PHFU**	Analysis	0		0
106	**3400-2680 AMORTIZABLE ASSETS**				
107	2681 Capital Leases		0		0
108	2682 Leasehold Improvements		0		0
109	2690 Intangibles		0		0
110					
111	Total Amortizable Assets		0	0	0
112					
113	TOTAL		11,289,710	282,692	11,007,018
114					
115	4040 Customer Deposits	Direct	54,313		54,313

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
4340 DEFERRED TAXES
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

			ADJUSTED BAL PER BOOKS 12/31/96	DISTRIBUTION PER BOOKS Non Regulated	Regulated
	2110 LAND & SUPPORT ASSETS				
124	2111 Land		0		0
125	2112 Motor Vehicles	LN 11	0	0	0
126	2114 Construction Vehicles	LN 12	0		0
127	2115 Garage Work Equipment	LN 13	0		0
128	2116 Other Work Equipment	LN 14	0	0	0
129	2121 Buildings	LN 15	0	0	0
130	2122 Furniture	LN 16	0	0	0
131	2123 Office Equipment	LN 17	0	0	0
132	2123 Ofc Eq - Co Communications	LN 18	0	0	0
133	2124 Gen. Purpose Computer	LN 19	0	0	0
134					
135	Total Land & Support Assets		0	0	0
136	**2210 CENTRAL OFFICE EQUIPMENT**				
137	2212 Digital Switching Eq	LN 23	0		0
138	2220 Operator Systems	LN 24	0		0
139	2231 Radio Facilities	LN 25	0	0	0
140	2232 Transmission Equipment	LN 26	0		0
141	2232 Fiber Transmission Eq	LN 27	0		0
142	2232 Sonet Fiber Trans Eq	LN 28	0		0
143					
144	Total Central Office Equipment		0	0	0
145	**2310 INFORM. ORIG./TERM. ASSETS**				
146	2351 Public Telephone Equip.	LN 32	0		0
147	2362 Other Terminal Equip.	LN 33	0		0
148					
149	Total Information Orig/Term Eq		0	0	0
150	**2410 CABLE & WIRE FACILITIES**				
151	2411 Poles & Antenna Support	LN 37	0	0	0
152	2421 Aerial Cable	LN 38	0		0
153	2422 Underground Cable	LN 39	0		0
154	2423 Buried Cable	LN 40	0		0
155	2431 Aerial Wire	LN 41	0		0
156	2441 Conduit System	LN 42	0		0
157					
158	Total Cable & Wire Facilities		0	0	0
159	**2680 AMORTIZABLE ASSETS**				
160	2681 Capital Leases		0		0
161	2682 Leasehold Improvements		0		0
162	2690 Intangibles		0		0
163					
164	Total Amortizable Assets		0	0	0
165					
166	2002 PLANT HELD FOR FUTURE USE	Analysis	0		0
167	1406 NONREGULATED		0	0	0
168	2006 NONOPERATING		0		0
169					
170	TOTAL		0	0	0

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

		DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171	**6110 NETWORK SUPPORT**				
172	6112 Motor Vehicles	Direct	37,604	0	37,604
173	6114 Construction Vehicles	Dist on Ln12	186	0	186
174	6115 Garage Work Equipment	Dist on Ln13	0	0	0
175	6116 Other Work Equipment	Dist on Ln14	1,334	0	1,334
176	TOTAL NETWORK SUPPORT		39,124	0	39,124
177	**6120 GENERAL SUPPORT**				
178	6121 Land & Building	Dist on Ln58	83,774	9,294	74,480
179	6122 Furniture	Dist on Ln16	0	0	0
180	6123 Office Equipment	Dist on Ln17	3,884	706	3,178
181	6124 General Purpose Computer	Dist on Ln19	8,238	1,498	6,740
182	TOTAL GENERAL SUPPORT		95,896	11,498	84,398
183	**6210 CENTRAL OFFICE EQUIPMENT**				
184	6212 Digital Electronic	Dist on Ln23	302,716	0	302,716
185	6220 Operator Systems	Dist on Ln24	0	0	0
186	6231 Radio Facilities	Dist on Ln25	0	0	0
187	6232 Transmission Equipment	Dist on Ln26	118,544	0	118,544
188	6232 Fiber Transmission Eq.	Dist on Ln27	0	0	0
189	TOTAL CENTRAL OFFICE EXPENSE		421,260	0	421,260
190	**6310 INFORMATION ORIG/TERM**				
191	6351 Public Telephone Equip.	Dist on Ln32	0	0	0
192	6362 Other Terminal Equip.	Dist on Ln33	0	0	0
193	DIRECT ASSIGNMENT	Direct	422		422
194	TOTAL INFORM ORIG/TERM EXPENSE		422	0	422
195	**6410 CABLE & WIRE FACILITIES**				
196	6411 Poles & Antenna Support	Dist on Ln37	0	0	0
197	6421 Aeriel Cable	Dist on Ln38	0	0	0
198	6422 Underground Cable	Dist on Ln39	0	0	0
199	6423 Buried Cable	Dist on Ln40	306,007	0	306,007
200	6431 Aerial Wire	Dist on Ln41	0	0	0
201	6441 Conduit System	Dist on Ln42	0	0	0
202	DIRECT ASSIGNMENT	Direct	0		
203	TOTAL CABLE & WIRE EXPENSE		306,007	0	306,007
204	TOTAL PLANT SPECIFIC OPERATIONS		862,709	11,498	851,211

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

		DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
205	**A/C 6510 OTHER PROP PLT & EQUIP EXPENSE**				
206	6510 Other Property, Plant & Eq Expense	Dist on Ln54	48,133	0	48,133
207	6511 PHFU Expense	Dist on Ln56	0	0	0
208	6512 Provisioning Expense	Dist on Ln54	15,393	0	15,393
209	DIRECT ASSIGNMENT	Direct	0		
210	TOTAL OTHER PP&E EXPENSE		63,526	0	63,526
211	**A/C 6530 NETWORK OPERATIONS EXPENSE**				
212	6531 Power Supply Expense	Dist on Ln30	16,743	0	16,743
213	6532 Network Administration Expense	Dist on Ln59	(28,797)	0	(28,797)
214	6533.01 Testing Expense - Subscriber	Dist on Ln26	65,239	0	65,239
215	6533.02 Testing Expense - Trunk	Dist on Ln23	0	0	0
216	6534 Plant Operations Admin Expense	Dist on Ln59	92,168	0	92,168
217	6535 Engineering Expense	Dist on Ln59	101,712	0	101,712
218	DIRECT ASSIGNMENT	Direct	0	0	0
219	TOTAL NETWORK OPERATIONS		247,065	0	247,065
220	**A/C 6540 ACCESS EXPENSES**	Direct	5,392		5,392
221	SUBTOTAL PLANT NONSPECIFIC OPERATIONS		315,983	0	315,983
222					

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

		DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
223	**6560 DEPRECIATION EXPENSE**				
224	2002 PLANT HELD FOR FUTURE USE	Analysis	0	0	0
225	2110 SUPPORT ASSETS				
226	2112 Motor Vehicles	Dist on Ln11	88,039	22,557	65,482
227	2114 Construction Vehicles	Dist on Ln12	(330)	0	(330)
228	2115 Garage Work Equipment	Dist on Ln13	0	0	0
229	2116 Other Work Equipment	Dist on Ln14	61,101	0	61,101
230	2121 Buildings	Dist on Ln15	53,844	6,264	47,580
231	2122 Furniture	Dist on Ln16	6,213	1,129	5,084
232	2123 Office Equipment	Dist on Ln17	54,331	9,877	44,454
233	2123 Office Eq - Company Comm	Dist on Ln17	0	0	0
234	2124 Gen. Purpose Computer	Dist on Ln18	0	0	0
235	TOTAL SUPPORT ASSETS		263,198	39,827	223,371
236	2210 CENTRAL OFFICE EQUIPMENT				
237	2212 Digital Switching Eq.	Dist on Ln23	97,039	0	97,039
238	2220 Operator Systems	Dist on Ln24	0	0	0
239	2231 Radio Facilities	Dist on Ln25	9,261	0	9,261
240	2232 Transmission Equipment	Dist on Ln26	207,604	0	207,604
241	2232 FiberTransmission Eq.	Dist on Ln27	41,443	0	41,443
242	DIRECT ASSIGNMENT	Direct	0		
243	TOTAL CENTRAL OFFICE EQUIPMENT		355,347	0	355,347
244	2310 INFORMATION ORIG/TERM EQ				
245	2351 Public Telephone Equip.	Dist on Ln32	0	0	0
246	2362 Other Terminal Equip.	Dist on Ln33	0	0	0
247	DIRECT ASSIGNMENT	Direct	0		
248	TOTAL INFORMATION ORIG/TERM EQ		0	0	0
249	2410 CABLE & WIRE FACILITIES				
250	2411 Poles & Antenna Support	Dist on Ln37	0	0	0
251	2421 Aerial Cable	Dist on Ln38	0	0	0
252	2422 Underground Cable	Dist on Ln39	0	0	0
253	2423 Buried Cable	Dist on Ln40	493,712	0	493,712
254	2431 Aerial Wire	Dist on Ln41	0	0	0
255	2441 Conduit System	Dist on Ln42	0	0	0
256	DIRECT ASSIGNMENT	Direct	0		
257	TOTAL CABLE & WIRE FACILITIES		493,712	0	493,712
258	6563 AMORTIZATION EXPENSE				
259	2681 Capital Lease-Computer	Dist on Ln46	0	0	0
260	2682 Leasehold Improvements	Dist on Ln47	0	0	0
261	2690 Intangibles	Dist on Ln48	0	0	0
262	DIRECT ASSIGNMENT	Direct	0		
263	TOTAL AMORTIZATION EXPENSE		0	0	0
264	TOTAL DEPRECIATION & AMORTIZATION		1,112,257	39,827	1,072,430
265	TOTAL PLANT NONSPECIFIC EXPENSES		1,428,240	39,827	1,388,413

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

		DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
266	**A/C 6610 MARKETING EXPENSES**	Direct	23,980		23,980
267					
268	**A/C 6620 SERVICES EXPENSES:**				
269	Telephone Operator Service	Dist on Ln24	1,521	0	1,521
270	Direct Assignment	Direct	0		
271	Published Direct. Listing:				
272	Alphabetical	Direct	0		0
273	Classified	Direct	0		0
274	Foreign	Direct	0		
275	All Other				
276	Cat 1 - Local Bus. Ofc. Expense				
277	EU Svc Order Processing	Direct	33,258	0	33,258
278	EU Payment & Collection	WS #6	121,552	38,106	83,446
279	EU Billing Inquiry	Direct	35,495	0	35,495
280	IX Svc Order Processing	Direct	0	0	0
281	IX Payment & Collection	Direct	0	0	0
282	IX Billing Inquiry	Direct	0	0	0
283	Coin Collection	Direct	0	0	0
284	Cat 2 - Customer Svc. Expenses				
285	Toll Ticket Processing	Direct	9,997	0	9,997
286	Billing & Collecting	WS #6	79,194	24,827	54,367
287	CABS	Direct	109,814	0	109,814
288	EU Access	Direct	4,168	0	4,168
289	Cat 3 - All Other Cust. Svc.	Dist on Ln327	0	0	0
290	Direct Assignment	Direct	146	0	146
291	TOTAL CUSTOMER OPERATIONS		419,125	62,933	356,192
292	**A/C 6710 EXEC & PLANNING EXPENSE:**				
293	6710 Executive & Planning Expense	NOTE 1	187,138	8,449	178,689
294	6711 Executive Expense	NOTE 1	135,834	6,133	129,701
295	Direct Assignment	Direct	0	0	0
296	TOTAL EXECUTIVE EXPENSE		322,972	14,582	308,390
297	**A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:**				
298	6721 Accounting & Finance Expense	NOTE 1	203,958	9,209	194,749
	6721 Accounting & Finance Expense	Direct	38,258	0	38,258
299	6722 External Relations	NOTE 1	8,423	380	8,043
300	6722.2 Other General Office	NOTE 1	2,105	95	2,010
301	6723 Human Resources	Direct	0	0	0
302	6724 Information Management	NOTE 1	0	0	0
303	6725 Legal Expense	Direct	26,479	0	26,479
304	6728 Other General & Administration	NOTE 1	63,896	2,885	61,011
305	TOTAL GENERAL & ADMIN EXPENSE		343,119	12,569	330,550
306	TOTAL CORPORATE OPERATIONS		666,091	27,151	638,940
307					
308	**EQUAL ACCESS EXPENSES**	Direct	0		0
309					
310	TOTAL OPERATING EXPENSES		3,376,165	141,409	3,234,756
311					
312	TOTAL CASH OPERATING EXPENSES		2,263,908	101,582	2,162,326
313	DISTRIBUTION		1.000000	0.044870	0.955130
314					

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

		DISTRIBUTION	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
315	A/C 7200 Operating ITC	Dist on Ln52	0	0	0
316	A/C 7200.10 Operating Federal Income	WS #6	0	0	0
317	A/C 7200.20 State Excise Tax	WS #6	0	0	0
318	A/C 7200.30 Operating State and Local	WS #6	0	0	0
319	A/C 7200.40 Property Taxes	Dist on Ln52	0	0	0
320	A/C 7200.50 Personal Property Taxes	Direct	0	0	0
321	A/C 7200.51 Regulatory Fees	Direct	0	0	0
322	A/C 7500 Interest & Related Items	Dist on Ln52	337,011	6,663	330,348
323	A/C 7540 Interest on Cust Dep	Dist on Ln52	0	0	0
323	A/C 7370 Contributions	Dist on Ln52	1,071	21	1,050
324					
325	TOTAL EXPENSES		3,714,247	148,093	3,566,154
326	A/C 7340 AFUDC	Dist on Ln52	(32,349)	(640)	(31,709)
327	Customer Service, Cat 1 & Cat 2 Allocation		1.000000	0.159941	0.840059

NOTE 1: Allocated on the total of the Big Three Expenses which include:

PLANT SPECIFIC OPERATIONS:			
A/C 6210/6220/6230 COE Expenses	421,260	0	421,260
A/C 6310 IOT Equip. Expenses	422	0	422
A/C 6410 C&WF Expenses	306,007	0	306,007
PLANT NONSPECIFIC OPERATIONS:			
A/C 6530 Network Operations Expenses	247,065	0	247,065
CUSTOMER OPERATIONS:			
A/C 6610 Marketing Expenses	23,980	0	23,980
A/C 6620 Services Expenses	395,145	62,933	332,212
TOTAL	1,393,879	62,933	1,330,946
DISTRIBUTION	1.000000	0.045150	0.954850

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2111 LAND & 2121 BUILDING
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	DIMEMSIONS	TOTAL FOOTAGE	NON-REG FOOTAGE	REGULATED FOOTAGE
EAGLE BUTTE - HEADQUARTERS				
MAIN FLOOR (Remodeled Section):				
Reception (S Fischer & T Keckler)	13' x 26'	338.00		338.00
Office #1 (Thompson)	13' x 18'	216.00	36.41	179.59
Copier Room	8'6" x 13'3"	112.63	30.26	82.36
Office #3 (Norvold)	15' x 12'8"	190.00		190.00
Office #4 (LeCompte)	15' x 12'4"	185.00	0.00	185.00
Office #5 (J Keckler & N White Eyes	13'9" x 16'	220.00	1.59	218.41
Vault	7'7" x 7'	53.06		53.06
Mail Room	7'7" x 8'3"	62.54	16.80	45.73
Office Machines	13'9" x 8'6"	116.88	31.41	85.47
Central Office Storage	8'3" x 9'9"	80.44		80.44
Central Office Equip Room	28'9" x 34'	977.50		977.50
MDF Room	28'9" x 10'	287.50	20.00	267.50
Storage #1	4' x 6'	24.00	24.00	0.00
DOWNSTAIRS:				
Office #14 (Jewett) Lakata Network	14'x20'3"'	283.50	283.50	0.00
Storage #1	8'x15'	120.00		120.00
Office#15 (Tompko/Guerero) Interne	13'4' x 25'10"	344.71	344.71	0.00
Office#16 (M Lebeau) Mapping	13'3" x 25' 10"	342.38	7.58	334.80
Inventory Office (Farlee)	10'x10'	100.00	0.08	99.92
Employee Exercise Room	26'7"x20'2"	536.10		536.10
Central Ofc Eq Storage	13'3" x 20'6"	271.63		271.63
Battery Storage	14' x 20'4"	284.62		284.62
Storage #2	16'10" x 29'	488.16	15.00	473.16
SUBTOTAL SQUARE FEET		5,634.62	811.34	4,823.27
MAIN FLOOR (New Section):				
Storage #2	12' x 6'6"	78.00		78.00
Storage #3	6' x 5'5"	32.50		32.50
Office #6 (Burgee)	12' x 12'7"	150.96	2.39	148.57
Office #7 (Davidson)	12' x 12'7"	150.96		150.96
Office #8 (Anderson)	12' x 12'7"	150.96	2.40	148.56
Office #9 (Peterson)	12' x 12'7"	150.96	38.68	112.28
Office #10 (Jandreau)	12' x 12'7"	150.96	3.31	147.65
Office #11 Nonreg	12' x 12'7"	150.96	150.96	0.00
Board Room	22' x 20'5"	449.17		449.17
Office #12 (J.D. Williams)	16' x 20'5"	326.67	59.39	267.28
Office #13 (Lee)	12' x 12'7"	150.96	4.58	146.38
DOWNSTAIRS (New Section):				
Parking Garage (1)	62'4" x 39'	2,430.99	622.85	1,808.14
SUBTOTAL SQUARE FEET		4,374.04	884.55	3,489.49
TOTAL SQUARE FEET		10,008.66	1,695.89	8,312.77
INVESTMENT -				
LAND	3,722.50		630.75	3,091.75
BUILDING	1,180,860.30		200,087.93	980,772.37

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2111 LAND & 2121 BUILDING
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	DIMEMSIONS	TOTAL FOOTAGE	NON-REG FOOTAGE	REGULATED FOOTAGE
EAGLE BUTTE - WAREHOUSE				
Office	42' x 27'	1,134.00		1,134.00
Heated Quanset	39'6" x 26'6"	1,046.75		1,046.75
Repair Shop - Nonreg Storage	36'x11'4"+19'6"x11'6"	632.13	632.13	0.00
Storage	31'6" x 21'6"	677.25		677.25
Shop & Garage	50' x 140'	7,000.00		7,000.00
TOTAL SQUARE FEET		10,490.13	632.13	9,858.00
INVESTMENT -				
LAND	28,800.00		1,735.47	27,064.53
BUILDING	238,972.24		14,400.35	224,571.89
TOTAL ALLOCATED -				
LAND	32,522.50		2,366.22	30,156.28
BUILDING	1,419,832.54		214,488.28	1,205,344.26

	TOTAL	ALLOCATION NON-REG	ALLOCATION REGULATED
Headquarters Allocation:			
Total Time (Thompson)	1,916.0	323.0	1,593.0
Distribution	1.000000	0.168580	0.831420
Office #1 Space	216.00	36.41	179.59
Total Office Personnel Time	17,994.5	4,835.5	13,159.0
Distribution	1.000000	0.268721	0.731279
Copier Room	112.63	30.26	82.36
Total Time (Lecompte)	1,554.5	0.0	1,554.5
Distribution	1.000000	0.000000	1.000000
Office #4 Space	185.00	0.00	185.00
Total Time (J Keckler & N White Eye	3,391.5	24.5	3,367.0
Distribution	1.000000	0.007224	0.992776
Office #5 Space	220.00	1.59	218.41
MTS Usage	6	6	
Paging Usage	46	46	
Total	52	52	0
Distribution	1.000000	1.000000	0.000000
MDF Room Space	20.00	20.00	0.00
Total Office Personnel Time	17,994.5	4,835.5	13,159.0
Distribution	1.000000	0.268721	0.731279
Mail Room Space	62.54	16.80	45.73
Total Office Personnel Time	17,994.5	4,835.5	13,159.0
Distribution	1.000000	0.268721	0.731279
Office Machine Space	116.88	31.41	85.47

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2111 LAND & 2121 BUILDING
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

		DIMEMSIONS	TOTAL FOOTAGE	NON-REG FOOTAGE	REGULATED FOOTAGE
	Total Time (Farlee)	1,805.0		1.5	1,803.5
	Distribution	1.000000		0.000831	0.999169
	Inventory Office Space	100.00		0.08	99.92
	Total Time (Anderson)	1,825.0		29.0	1,796.0
	Distribution	1.000000		0.015890	0.984110
	Office #8 Space	150.96		2.40	148.56
(1)	Total Time (OSP)	17,706.0		4,536.5	13,169.5
	Distribution	1.000000		0.256213	0.743787
	Office #9 Space	150.96		38.68	112.28
	Total Time (Jandreau)	2,008.5		44.0	1,964.5
	Distribution	1.000000		0.021907	0.978093
	Office #10 Space	150.96		3.31	147.65
	Total Time (Burgee)	1,834.0		29.0	1,805.0
	Distribution	1.000000		0.015812	0.984188
	Office #6 Space	150.96		2.39	148.57
EXEC	Total Co Time	55,887.0		10,160.0	45,727.0
	Distribution	1.000000		0.181795	0.818205
	Office #12 Space	326.67		59.39	267.28
	Total Time (Lee)	1,779.0		54.0	1,725.0
	Distribution	1.000000		0.030354	0.969646
	Office #13 Space	150.96		4.58	146.38

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
2112 MOTOR VEHICLES
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	TOTAL	NONREG	REG
TOTAL OUTSIDE PLANT PAYROLL -			
Total Payroll (hours)	17,706.00	4,536.50	13,169.50
(1) Total Distribution	1.000000	0.256213	0.743787

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
OTHER SUPPORT ASSETS
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	TOTAL	NONREG	REG
OFFICE PAYROLL -			
Office	17,994.50	4,835.50	13,159.00
Other Office	3,738.50	610.50	3,128.00
CO	7,542.00	81.00	7,461.00
OSP-Peterson	17,706.00	4,536.50	13,169.50
Plant Operations	8,906.00	96.50	8,809.50
Total Payroll Hours	55,887.00	10,160.00	45,727.00
Total Distribution	1.000000	0.181795	0.818205

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PART X - NONREGULATED/REGULATED ALLOCATION
BILLED REVENUE
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	TOTAL	NON REGULATED	REGULATED
5000 Local Network Service Revenue	769,292	4,404	764,888
5040 Local Private Line Revenue	4,044		4,044
5060 Other Local Exchange	24,000		24,000
End User Revenue	270,977		270,977
Billed Toll (SP+RC)	169,840		169,840
5230 Directory Revenue	360		360
5240 Rent Revenue	67,771	67,771	
5260 Miscellaneous Regulated Revenue	80,095		80,095
5300 Uncollectible Revenue	(24,156)		(24,156)
5270.1 Carrier Billing & Collecting Revenue-LDI	9,183	9,183	
5270.2 Carrier Billing & Collecting Revenue-LDS	17,697	17,697	
Nonregulated Income (7990)	14,219	14,219	
Nonregulated NIS (7990.20)	123,797	123,797	
Nonregulated LN Computer (7990.25)	64,436	64,436	
Nonregulated IDSL Leased Eq (7990.27)	1,012	1,012	
Nonregulated Leased Phones (7990.50)	59,548	59,548	
Nonregulated CTC Revenue (7990.55)	1,070	1,070	
Nonregulated Prepaid Card (7990.70)	555	555	
Nonregulated HSI Revenue (7990.75)	1,201	1,201	
Nonregulated ISP Revenue (7990.85)	209,164	209,164	
Nonregulated Paging (7990.90)	7,576	7,576	
Nonregulated Pagers (7990.91)	447	447	
Nonregulated Revenue Public (7990.95)	7,034	7,034	
TOTAL	1,879,159	589,112	1,290,048
DISTRIBUTION	1.000000	0.313497	0.686503

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

	DR	CR	TOTAL ADJUSTMENT
A/C 2212 DIGITAL SWITCHING EQUIPMENT			
SSA #2 to A/C 1406 Voicemail		71,374	
SSA #4 to A/C 2115 Other Work Eq		2,643	
SSA #5 to A/C 2232 Trans Eq		287,155	
			(361,172)
A/C 2232 TRANSMISSION EQUIPMENT			
SSA #3 from A/C 6212 Switching Exp	235		
SSA #5 from A/C 2212	287,155		
			287,390
A/C 3100.2212 ACCUM DEPR - DIGITAL SWITCHING			
SSA #2 to A/C 1406 Voicemail	5,551		
SSA #5 to A/C 3100.2232	64,274		
			69,825
A/C 6123 OFFICE EQUIPMENT EXPENSE			
SSA #15 from A/C 6710	1,073		
SSA #16 from A/C 6721	1,061		
			2,134
A/C 6124 GENERAL PURPOSE COMPUTER EXPENSE			
SSA #6 from A/C 2123	1,283		
SSA #13 from A/C 6623 Local Com Op	1,776		
			3,059
A/C 6212 CENTRAL OFFICE EXPENSE			
SSA #3 from A/C 2232		235	
SSA #7 to A/C 7990		7,253	
SSA #10 from A/C 6621	4,901		
SSA #12 from A/C 6613	775		
SSA #14 from A/C 6623	5,300		
			3,488
A/C 6560.2212 DEPRECIATION EXP - SWITCHING			
SSA #2 to A/C 1406.6560		4,761	
SSA #5 to A/C 6560.2232		19,569	
			(24,330)
A/C 6613 ADVERTISING			
SSA #14 from A/C 6623 Local Comm C	40		
SSA #17 from A/C 6728	982		
			1,022
A/C 6621 CALL COMPLETION EXPENSE			
SSA #12 from A/C 6613	144		
SSA #14 from A/C 6623	721		
			865
A/C 6623 CUST SVC-LOCAL CMRCL OP-EU SVC ORDER PROC			
SSA #6 from A/C 2123	40		
SSA #10 from A/C 6621	516		
SSA #13 to multiple accts		2,464	
SSA #14 to multiple accts		20,864	
SSA #18 to A/C 6623 Local Pay & Collect		128,713	
SSA #18 to A/C 6623 Local Billing Inquiry		37,586	
SSA #18 to A/C 6623 Rev Acctg		187,917	
			(376,988)

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MULTIPLE SEPARATION STUDY ADJUSTMENTS SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

	DR	CR	TOTAL ADJUSTMENT
A/C 6623 CUST SVC-REV ACCTG-TTP			
SSA #16 from A/C 6721	26,954		
SSA #18 from A/C 6623 EU Svc Ord	187,917		
SSA #19 to A/C 6623 OB&C		88,273	
SSA #19 to A/C 6623 CABS		116,283	
			10,315
A/C 6721 GENERAL ACCOUNTING EXPENSE			
SSA #6 from A/C 2123	5,147		
SSA #13 from A/C 6623 EU Svc Ord	1,181		
SSA #16 to A/C 6123		1,061	
SSA #16 to A/C 6722		26,954	
			(21,687)
A/C 6722 EXTERNAL RELATIONS EXPENSE			
SSA #11 from A/C 6610	4,767		
SSA #12 from A/C 6613	555		
SSA #14 from A/C 6623	7,480		
SSA #15 from A/C 6710	185		
SSA #17 from A/C 6728	2,099		
			15,086

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

	DR	CR
(1)		
1406 Land CATV	30,000	
1406 Building CATV	135,000	
3100.2121 Accum Depreciation Building	16,200	
1406.6560 Depreciation CATV	4,050	
2111 Land		30,000
2121 Building		135,000
1406 Accum Depreciation Building CATV		16,200
6560.2121 Depreciation Building		4,050
To reclassify land & building used for CATV (See supporting w/p)		
(2)		
1406 Digital Switching Eq - Voicemail	71,374	
3100.2212 Accum Depreciation Digitial Switching	5,551	
1406.6560 Depreciation Voicemail	4,761	
2212 Digital Switching Eq		71,374
1406 Accum Depreciation Voicemail		5,551
6560.2212 Depreciation - Digital Switching		4,761
To remove voicemail investment (See supporting w/p)		
(3)		
2232 Transmission Equipment	235	
6212 Digital Switching Expense		235
Reclassify WO 21511 to Expense		
(4)		
2115 Other Work Equipment	2,643	
2215 Other Mechanical Switching		2,643
To reclassify Ditch Witch invoice.		
(5)		
2232 Transmission Eq	287,155	
3100.2212 Accum Depr - Switching Eq	64,274	
6560.2232 Depr Expense - Transmission Eq	19,569	
2212 Switching Eq		287,155
3100.2232 Accum Depr - Transmission Eq		64,274
6560.2212 Depr Expense - Switching Eq		19,569
To reclassify, for study purposes, the allocation of common power and common other. (See supporting w/p) (Similar to SSA #6, 2001)		
(6)		
1190.85 Nonreg LTI	2,215	
6124 General Purpose Computer Expense	1,283	
6533 Testing Expense	270	
6623 Customer Svc - Local Payment & Collection	40	
6721 Accounting and Finance Expense	5,147	
2123 Office Equipment		8,954
To reclassify NISC charges per analysis. (Similar to SSA #11, 1999)		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

	DR	CR
(7)		
7990 Nonregulated Expense	7,253	
6212 Digital Switching Expense		7,253
To reclassify tower maintenance.		
(Similar to SSA #11, 2000)		
(8)		
7990 Nonregulated Expenses	519	
6310 Information Orig/Term Eq Expense		519
To reclassify nonregulated expenses.		
(Similar to SSA #12, 2001)		
(9)		
5100.4 Message Toll Revenue - Express	70,851	
6535 Engineering Expense	49	
6540 Access Expense		70,900
To reclassify Express bills that should be net in CABS		
and North American Numbering Plan Fee.		
(Similar to SSA #13, 2001)		
(10)		
5100.1 Message Toll Revenue - Bell	50	
6212 Digital Switching Expense	4,901	
6532 Network Administration	530	
6623 Customer Svc - Local Commercial Op Expense	516	
6621 Call Completion Service Expense		5,997
To reclassify U.S.West charges for Local Operator Asst,		
800 DBase, alarm monitoring and acctg. svc		
(Similar to SSA #14, 2001)		
(11)		
6722 External Relations Expense	4,767	
6610 Marketing Expense		4,767
To reclassify payroll related to sponsorships for company relations.		
(Similar to SSA #15, 2001)		
(12)		
6212 Digital Switching Expense	775	
6621 Call Completion	144	
6623 Cat 3 Other Cust Svc Expense	5,543	
6722 External Relations Expense	555	
7370 Contribution	775	
6613 Advertising Expense		7,792
To reclassify company personnel logo shirts, jackets and caps,		
and sponsorships for company relations.		
(Similar to SSA #16, 1999)		
(13)		
6124 General Purpose Computer Expense	1,776	
6721 Accounting and Finance Expense	1,181	
6728 Other General & Administration Expenses	22	
1190.85 Nonreg LTI		515
6623 Customer Svc - Local Commercial Op Expense		2,464
To reclassify NISC charges per analysis.		
(Similar to SSA #20, 2001)		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

	DR	CR
(14)		
6212 Digital Switching Expense	5,300	
6230 Central Office Transmission Expense	7,732	
6613 Marketing Advertising	40	
6621 Call Completion Services	721	
6623 Cat 3 Other Cust Svc Expense		
6722 External Relations Expense	7,480	
7990 Nonregulated Expense	1,592	
6123 Office Equipment Expense		2,000
6623 Customer Svc - Local Commercial Op Expense		20,864
To reclassify customer dir advert, ofc eq mntnc & repair, Illuminet, EDA, customer info books, sponsorships, and subscriber internet. (Similar to SSA #18, 2001)		
(15)		
6123 Office Equipment Expense	1,073	
6722 External Relations	185	
6710 Executive and Planning Expense		1,258
To reclassify mail machine rental and maintenance and employee gift (Similar to SSA #19, 2001)		
(16)		
6123 Office Equipment Expense	1,061	
6623 Customer Service - Revenue Acctg	26,954	
6721 Accounting and Finance Expense		28,015
To reclassify NISC charges and CABS Labor (Anderson) (Similar to SSA #20, 2001)		
(17)		
6613 Marketing Advertising	982	
6623 Customer Svc - Cat 3	146	
6722 External Relations Expense	2,099	
6728 Other General & Administration Expenses		3,227
To reclassify NECA TRS fund and other expenses. (Similar to SSA #21, 2001)		
(18)		
6623 Customer Svc - Local Com Op-Pay & Collect	128,713	
6623 Customer Svc - Local Com Op-Billing Inq	37,586	
6623 Customer Service - Revenue Acctg-TTP	187,917	
6623 Customer Svc - Local Com Op-Svc Order Proc		354,216
To reclassify Local Commercial Office Expenses per time study. (Similar to SSA #23, 2001)		
(19)		
6623 Customer Service - Revenue Acctg-OB&C	88,273	
6623 Customer Service - Revenue Acctg-CABS	116,283	
6623 Customer Service - Revenue Acctg-TTP		204,556
To reclassify revenue accounting per analysis. (Similar to SSA #24, 2000)		
(20)		
7360 Other Nonoperating Income	150,129	
7500.10 Interest & Related Items		150,129
To remove nonoperating portion of fixed charges for study		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
SUPPORT FOR SEPARATIONS STUDY ADJUSTMENTS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

SSA

					A/C 2121 BUILDING
1	Balance Per Books - EB CATV Building - Move to Nonreg				135,000
			Depr Rate	Years	
	Beg Accum Depr A/C 3100.2121	0.00			
	Depreciation	16,200.00	3.00%	4	
	Ending Accum Depr A/C 3100.2121	16,200.00			(16,200)
	Depreciation A/C 6560.2121	135,000	3.00%	1	4,050

				A/C 2212 SWITCHING
2	Voicemail Investment	Costs	Deprec	71,374
	Acquired 11/01	68,941.68	5,365	
	Acquired 11/01	2,111.20	164	
	Acquired 01/02	321.01	21	
			Depr Rate	
	Beg Accum Depr A/C 3100.2212	0.00		
	Depreciation	5,550.51	6.67%	
	Ending Accum Depr A/C 3100.2212	5,550.51		5,551
	Depreciation A/C 6560.2212	71,374	6.67%	4,761

		TOTAL	2212	TOTAL TRANSMISSION
5	Balance Per Books 12/31/02	5,374,842	1,806,875	3,567,967
	Adjustments:			
	SSA #2 Voicemail	(71,374)	(71,374)	
	SSA #3 Reclass to Exp 6210	235		235
	Subtotal Per Study	5,303,703	1,735,501	3,568,202
	Categorized Balance Per Study 12/31/02	5,303,703	1,448,346	3,855,357
	ADJUSTMENT	0	**(287,155)**	**287,155**
	Percent		(0.165459)	

Balance Per Books 12/31/02 - A/C 3100.2212	388,459
Less: Accelerated depreciation for Switching Eq	0
Subtotal	388,459
A/C 3100.2232 Portion	**(64,274)**
Balance Per Books 12/31/02 - A/C 6560.2212	118,269
Less: Accelerated depreciation for Switching Eq	0
Subtotal	118,269
A/C 6560.2232 Portion	**(19,569)**

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
KNOWN & MEASURABLE CHANGES FOR 2003
FOR THE YEAR ENDED DECEMBER 31, 2003

			DEBIT	CREDIT
ASSETS:				
CENTRAL OFFICE EQUIPMENT				
CENTRAL OFFICE SWITCHING	*B*	231,000		
CENTRAL OFFICE - INTEREXCHANGE TRANS	*C*	204,000		
CENTRAL OFFICE - SUBSCRIBER TRANSMISSION	*D*	456,000		
TOTAL CENTRAL OFFICE EQUIPMENT		891,000		
OUTSIDE PLANT				
EXCHANGE CABLE & FIBER	*E*	533,000		
2121 BUILDINGS	*A*		49,000	
2212 CENTRAL OFFICE SWITCHING			231,000	
2232 TRANSMISSION EQUIPMENT			660,000	
2423 BURIED CABLE			533,000	
SUBTOTAL			1,473,000	
ACCUMULATED DEPRECIATION				
ADDITION BASED ON PLANT BALANCES AT 12/31/02				
3100.2112 ACCUM DEPR - MOTOR VEHICLES				88,039
3100.2114 ACCUM DEPR - SPCL PURP VEHICLES				(330)
3100.2116 ACCUM DEPR - OTHER WORK EQUIP				59,426
3100.2121 ACCUM DEPR - BUILDINGS				1,675
3100.2122 ACCUM DEPR - FURNITURE				53,844
3100.2123 ACCUM DEPR - OFFICE EQUIP				6,213
3100.2123.1 ACCUM DEPR - OFC EQ-COMM EQ				54,331
3100.2212 ACCUM DEPR - DIGITAL SWITCHING				97,039
3100.2231 ACCUM DEPR - OTHER RADIO EQ				9,261
3100.2232 ACCUM DEPR - TRANSMISSION EQ				207,604
3100.2233 ACCUM DEPR - FIBER TRANS EQ				41,443
3100.2423 ACCUM DEPR - BURIED CABLE				493,712
SUBTOTAL				1,112,257
EXPENSES				
DEPRECIATION EXPENSE - ADDITION BASED ON PLANT BALANCES AT 12/31/02				
6560.2112 DEPR EXP - MOTOR VEHICLES			8,247	
6560.2114 DEPR EXP - SPCL PURP VEHICLES			(4,896)	
6560.2116 DEPR EXP - OTHER WORK EQUIP			(12,866)	
6560.2121 DEPR EXP - BUILDINGS			127	
6560.2122 DEPR EXP - FURNITURE			349	
6560.2123 DEPR EXP - OFFICE EQUIP			2,727	
6560.2123.1 DEPR EXP - OFC EQ-COMM EQ			0	
6560.2212 DEPR EXP - DIGITAL SWITCHING			(74,401)	
6560.2231 DEPR EXP - OTHER RADIO EQ			3,089	
6560.2232 DEPR EXP - TRANSMISSION EQ			4,283	
6560.2233 DEPR EXP - FIBER TRANS EQ			4	
6560.2423 DEPR EXP - BURIED CABLE			1,622	
			(71,715)	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
KNOWN & MEASURABLE CHANGES FOR 2003
FOR THE YEAR ENDED DECEMBER 31, 2003

			DEBIT	CREDIT
	2003 PAYROLL AND BENEFITS INCREASE			
	A/C 6110 NETWORK SUPPORT EXPENSE		7,959	
	A/C 6120 GENERAL SUPPORT EXPENSE		9,724	
	A/C 6210 CENTRAL OFFICE EXPENSE		21,713	
	A/C 6350		378	
	A/C 6410 CABLE & WIRE FACILITIES EXPENSE		(32,437)	
	A/C 6510 OTHER PROPERTY, PLANT & EQUIP EXPENSE		553	
	A/C 6530 NETWORK OPERATIONS EXPENSE		26,553	
	A/C 6610 MARKETING EXPENSE		(1,593)	
	A/C 6620 CUSTOMER SERVICE EXPENSE		(23,180)	
	A/C 6710 EXECUTIVE EXPENSE		11,921	
	A/C 6720 GENERAL & ADMINISTRATIVE EXPENSE		4,516	
	SUBTOTAL		26,107	
	DISALLOWED EXPENDITURES BASED ON PRIOR STATE FILING 2001			
	A/C 6623 CAT 3 CUSTOMER OPERATIONS		(5,543)	
	A/C 6722 EXTERNAL RELATIONS		(14,429)	
	A/C 7370 SPECIAL CHARGES - CONTRIBUTIONS		(775)	
	SUBTOTAL		(20,747)	
	TOTAL ADDED EXPENSES		(66,355)	
A	EAGLE BUTTE HUT	49,000		
B	DMS-10 SWITCH UPGRADE	42,000		
	DMS-10 GR-303 ADDITION	170,000		
	ALARM GROUPING & ASSIGNMENT	19,000		
	TOTAL A/C 2212 ADDITION	231,000		
C	SDN RING UPGRADE	204,000		
D	LANTRY (EB) DLC & PAD	314,000		
	DUPREE DLC & PAD	142,000		
	TOTAL SUBSCRIBER TRANSMISSION ADDITION	456,000		
E	EAGLE BUTTE EXCHANGE UPGRADE	315,000		
	DUPREE EXCHANGE UPGRADE	218,000		
		533,000		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 2001 - TELECOMMUNICATIONS PLANT IN SERVICE
FOR FILING PERIOD ENDING DECEMBER 31, 2003

	A/C 2001 Balance Per Study 12/31/02	A/C 3100 Balance Per Study 12/31/02	Depreciation Rates	Projected Depreciation Expense 2003	A/C 3100 Projected Balance 12/31/03
2110 LAND & SUPPORT ASSETS					
2111 Land	110,880				
2112 Motor Vehicles	440,194	324,406	20.00%	88,039	412,445
2114 Construction Vehicles	22,832	23,162	20.00%	(330)	22,832
2115 Other Work Equipment	321,017	261,591	20.00%	59,426	321,017
2116 Heavy Duty Vehicles	369,834	368,159	20.00%	1,675	369,834
2121 Buildings	1,794,813	843,707	3.00%	53,844	897,551
2122 Furniture	51,779	36,786	12.00%	6,213	42,999
21231 Office Equipment	387,906	256,770	12.00%	46,549	303,319
21232 Ofc.Eq.- Company Com Eq	64,852	45,293	12.00%	7,782	53,075
2124 Gen. Purpose Computer	0	0			0
TOTAL LAND & SUPPORT	3,564,107	2,159,874		263,199	2,423,073
2210 CENTRAL OFFICE EQUIPMENT					
2210 Digital Switching Eq. (Old)	0	0	33.33%	0	0
2212 Digital Switching Eq.	1,448,347	318,634	6.70%	97,039	415,673
2231 Radio	138,229	18,269	6.70%	9,261	27,530
2232 Transmission Equipment	3,098,568	1,120,769	6.70%	207,604	1,328,373
22321 Fiber Transmission Equip	618,559	153,224	6.70%	41,443	194,667
TOTAL CENTRAL OFC EQ	5,303,703	1,610,896		355,348	1,966,244
2310 INFORM. ORIG./TERM. ASSETS					
2351 Public Telephone Equip.	0	0			0
2410 CABLE & WIRE FACILITIES					
2411 Poles & Antennas	0	0			0
2422 Underground Cable	0	0			0
2423 Buried Cable	10,971,380	6,406,683	4.50%	493,712	6,900,395
24231 Buried Fiber	0	0	4.50%	0	0
2441 Conduit System	0	0			0
TOTAL CABLE & WIRE FAC	10,971,380	6,406,683		493,712	6,900,395
2680 AMORTIZABLE ASSETS					
2681 Capital Lease	0	0			0
2682 Leasehold Improvements	0	0			0
	0	0		0	0
2690 INTANGIBLE ASSETS					
2690 Franchises	738				0
TOTAL	19,839,928	10,177,453		1,112,259	11,289,712

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
PAYROLL & BENEFITS SUMMARY
FOR THE FILING YEAR 2003

	JAN - APR 2003 PER BOOKS	EXCLUDE (NOTE)	TOTAL JAN - APR 2003	ANNUALIZED PAYROLL 2003	2002 PAYROLL	**INCREASE <DECREASE>**
6112	7,414.31		7,414	22,243	14,284	7,959
6114			0	0		0
6121	15,281.63		15,282	45,845	36,121	9,724
6123			0	0	0	0
6210	82,896.48		82,896	248,689	226,977	21,713
6230			0	0		0
6310			0	0		0
6311			0	0		0
6351	139.82		140	419	41	378
6410	71,729.17		71,729	215,188	247,625	(32,437)
6510	15,669.97		15,670	47,010	55,148	(8,138)
6512	5,089.84		5,090	15,270	6,578	8,691
6533	20,899.78		20,900	62,699	80,381	(17,681)
6534	29,014.61		29,015	87,044	49,891	37,153
6535	32,876.94		32,877	98,631	91,550	7,081
6610	4,283.94		4,284	12,852	14,444	(1,593)
6623	71,390.72		71,391	214,172	237,352	(23,180)
6710	48,779.47		48,779	146,338	134,417	11,921
6721	44,430.30		44,430	133,291	128,775	4,516
6722			0	0	0	0
6728			0	0	0	0
TOTAL	449,896.98	0	449,897	1,349,691	1,323,583	26,108
					Growth Rate	1.97%

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
RATE BASE SUMMARY
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	BALANCE PER BOOKS 12/31/02	ADJUSTMENTS DR	ADJUSTMENTS CR	SUBTOTAL PER STUDY 12/31/02	KNOWN & MEAS. CHANGES	SUBTOTAL PER STUDY 12/31/03	PART X ADJUST	BALANCE PER STUDY 12/31/03
2110 LAND & SUPPORT ASSETS	3,726,464	2,643	165,000	3,564,107	49,000	3,613,107	421,360	3,191,747
2210 CENTRAL OFFICE EQUIPMENT	5,377,485	287,390	361,172	5,303,703	891,000	6,194,703	0	6,194,703
2310 INFORM. ORIG./TERM. ASSETS	0	0	0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES	10,971,380	0	0	10,971,380	533,000	11,504,380	0	11,504,380
2680 AMORTIZABLE ASSETS	738	0	0	738	0	738	0	738
TOTAL 2001 PLANT IN SERVICE	20,076,067	290,033	526,172	19,839,928	1,473,000	21,312,928	421,360	20,891,568
2002 PROP HELD FOR FUTURE USE	0	0	0	0	0	0	0	0
2003 PLANT UNDER CONSTRUCTION	1,595,727	0	0	1,595,727	(637,317)	958,410	42,623	915,787
TOTAL TELEPHONE PLANT	21,671,794	290,033	526,172	21,435,655	835,683	22,271,338	463,983	21,807,355
3100 ACCUMULATED DEPRECIATION	10,190,249	86,025	73,228	10,177,452	1,112,257	11,289,709	282,693	11,007,016
4340 DEFERRED TAXES	0	0	0	0	0	0	0	0
4040 CUSTOMER DEPOSITS	54,313	0	0	54,313	0	54,313	0	54,313
NET TELECOMMUNICATION PLANT	11,427,233	204,008	452,944	11,203,891	(276,574)	10,927,317	181,290	10,746,026
1220 MATERIALS & SUPPLIES	64,143	0	0	64,143	0	64,143	0	64,143
1402 RURAL TELE BANK STOCK	0	0	0	0	0	0	0	0
CASH WORKING CAPITAL						0		102,088
NET INVESTMENT	11,491,376	204,008	452,944	11,268,034	(276,574)	10,991,460	181,290	10,912,258

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
2001 TELECOMMUNICATIONS PLANT IN SERVICE
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	BALANCE PER BOOKS 12/31/02		ADJUSTMENTS DR		<CR>	SUBTOTAL PER STUDY 12/31/02	KNOWN & MEAS. CHANGES	SUBTOTAL PER STUDY 12/31/03	PART X ADJUST	BALANCE PER STUDY 12/31/03
2110 LAND & SUPPORT ASSETS										
2111 Land	140,880.05			1	30,000	110,880		110,880	2,366	108,514
2112 Motor Vehicles	440,193.55					440,194		440,194	112,783	327,411
2114 Special Purpose Vehicles	22,831.90					22,832		22,832		22,832
2115 Garage Work Equipment	318,374.31	3	2643			321,017		321,017		321,017
2116 Other Work Equipment	369,834.18					369,834		369,834		369,834
2121 Buildings	1,929,813.43			1	135,000	1,794,813	49,000	1,843,813	214,488	1,629,325
2122 Furniture	51,778.93					51,779		51,779	9,413	42,366
2123 Office Equipment	387,905.90					387,906		387,906	70,520	370,448
2123 Office Eq - Other Comm Eq	64,851.69					64,852		64,852	11,790	
2124 Gen. Purpose Computer						0		0		0
TOTAL LAND & SUPPORT	3,726,463.94		2,643		165,000	3,564,107	49,000	3,613,107	421,360	3,191,747
2210 CENTRAL OFFICE EQUIPMENT										
2212 Digital Switching Eq.	1,809,518.65			2,4,5	361,172	1,448,347	231,000	1,679,347		1,679,347
2220 Operator Systems						0		0		0
2231 Other Radio Facilities	138,228.59					138,229		138,229		
2232 Circuit Equipment	2,811,178.29	3,5	287,390			3,098,568	660,000	3,758,568		4,515,356
2232.1 Fiber Transmission	618,559.36					618,559		618,559		
TOTAL CENTRAL OFC EQ	5,377,484.89		287,390		361,172	5,303,703	891,000	6,194,703	0	6,194,703
2310 INFORM. ORIG./TERM. ASSETS										
2351 Public Telephone Equip.						0		0		0
2362 Other Terminal Equip.						0		0		0
TOTAL INFORM ORIG/TERM	0.00		0		0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES										
2411 Poles & Antenna Support						0		0		0
2421 Aerial Cable						0		0		0
2422 Underground Cable						0		0		0
2423 Buried Cable	10,971,380.14					10,971,380	533,000	11,504,380		11,504,380
2431 Aerial Wire						0		0		0
2441 Conduit System						0		0		0
TOTAL CABLE & WIRE FAC	10,971,380.14		0		0	10,971,380	533,000	11,504,380	0	11,504,380
2680 AMORTIZABLE ASSETS						0				
2690 Intangible - Franchise	737.99					738		738		738
TOTAL	20,076,066.96		290,033		526,172	19,839,928	1,473,000	21,312,928	421,360	20,891,568
1220 Materials & Supplies	64,143.34					64,143		64,143		64,143
1402 RTB Stock-Class B						0		0		0

'* = See multiple adjustment summary.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
3100 ACCUMULATED DEPRECIATION & AMORTIZATION
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	BALANCE PER BOOKS 12/31/02		ADJUSTMENTS <DR>		CR	SUBTOTAL PER STUDY 12/31/02	KNOWN & MEAS. CHANGES	SUBTOTAL PER STUDY 12/31/03	PART X ADJUST	BALANCE PER STUDY 12/31/03
2110 LAND & SUPPORT ASSETS										
2112 Motor Vehicles	324,405.88					324,406	88,039	412,445	105,674	306,771
2114 Special Purpose Vehicles	23,161.80					23,162	(330)	22,832		22,832
2115 Garage Work Equipment	261,591.03					261,591	59,426	321,017		321,017
2116 Other Work Equipment	368,158.61					368,159	1,675	369,834		369,834
2121 Buildings	859,907.44	1	16,200			843,707	53,844	897,551	104,411	793,140
2122 Furniture	36,785.70					36,786	6,213	42,999	7,817	35,182
2123 Office Equipment	247,815.67			6	8,954	256,770	46,549	303,319	55,142	291,603
2123 Office Eq - Other Comm Eq	45,293.00					45,293	7,782	53,075	9,649	
2124 Gen. Purpose Computer						0		0		0
TOTAL LAND & SUPPORT	2,167,119.13		16,200		8,954	2,159,873	263,198	2,423,071	282,693	2,140,378
2210 CENTRAL OFFICE EQUIPMENT										
2212 Digital Switching Eq.	388,459.24	2,5	69,825			318,634	97,039	415,673		415,673
2220 Operator Systems						0		0		0
2231 Other Radio Facilities	18,269.19					18,269	9,261	27,530		
2232 Circuit Equipment	1,056,494.56			5	64,274	1,120,769	207,604	1,328,373		1,550,570
2232.1 Fiber Transmission	153,224.27					153,224	41,443	194,667		
TOTAL CENTRAL OFC EQ	1,616,447.26		69,825		64,274	1,610,896	355,347	1,966,243	0	1,966,243
2310 INFORM. ORIG./TERM. ASSETS										
2351 Public Telephone Equip.						0		0		0
2362 Other Terminal Equip.						0		0		0
TOTAL INFORM ORIG/TERM	0.00		0		0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES										
2411 Poles & Antenna Support						0		0		0
2421 Aerial Cable						0		0		0
2422 Underground Cable						0		0		0
2423 Buried Cable	6,406,682.58					6,406,683	493,712	6,900,395		6,900,395
2431 Aerial Wire						0		0		0
2441 Conduit System						0		0		0
TOTAL CABLE & WIRE FAC	6,406,682.58		0		0	6,406,683	493,712	6,900,395	0	6,900,395
SUBTOTAL ACCUM DEPR	10,190,248.97		86,025		73,228	10,177,452	1,112,257	11,289,709	282,693	11,007,016
2680 AMORTIZABLE ASSETS						0		0		0
TOTAL	10,190,248.97		86,025		73,228	10,177,452	1,112,257	11,289,709	282,693	11,007,016
4040 CUSTOMER DEPOSITS	54,312.58					54,313		54,313		54,313

'* = See multiple adjustment summary.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNTS 2002 & 2003
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	BALANCE PER BOOKS 12/31/02	ADJUSTMENTS DR	ADJUSTMENTS <CR>	SUBTOTAL PER STUDY 12/31/02	KNOWN & MEAS. CHANGES	SUBTOTAL PER STUDY 12/31/03	PART X ADJUST	BALANCE PER STUDY 12/31/03
2002 PLANT HELD FOR FUTURE TELECOMMUNICATIONS USE:								
2110 LAND & SUPPORT ASSETS				0		0		0
2210 CENTRAL OFFICE EQUIPMENT				0		0		0
2310 INFORM. ORIG./TERM. ASSETS				0		0		0
2410 CABLE & WIRE FACILITIES				0		0		0
TOTAL	0.00	0	0	0	0	0	0	0
2003 TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION:								
2110 LAND & SUPPORT ASSETS	2,054.11			2,054	(2,054)	0		0
2210 CENTRAL OFFICE EQUIPMEN	526,922.89			526,923	(284,068)	242,855		242,855
2310 INFORM. ORIG./TERM. ASSETS				0		0		0
2410 CABLE & WIRE FACILITIES	1,024,127.02			1,024,127	(351,195)	672,932		672,932
1406 NONREGULATED	28,101.75			28,102		28,102	28,102	0
6423.02 FIBER EXPENSE	11,753.74			11,754		11,754	11,754	0
6722 EXTERNAL RELATIONS	1,695.85			1,696		1,696	1,696	0
7900.86 ISP EXPENSE	1,071.86			1,072		1,072	1,072	0
TOTAL	1,595,727.22	0	0	1,595,727	(637,317)	958,410	42,623	915,787

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
4340 DEFERRED TAXES
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	BALANCE PER BOOKS 12/31/02	ADJUSTMENTS <DR>	ADJUSTMENTS CR	SUBTOTAL PER STUDY 12/31/02	PART X ADJUST	BALANCE PER STUDY 12/31/02	BALANCE PER STUDY ERR	AVERAGE PER STUDY ERR
2110 LAND & SUPPORT ASSETS								
2112 Motor Vehicles				0		0		0
2114 Special Purpose Vehicles				0		0		0
2115 Garage Work Equipment				0		0		0
2116 Other Work Equipment				0		0		0
2121 Buildings				0		0		0
2122 Furniture				0		0		0
2123 Office Equipment				0		0		0
2123 Office Eq - Other Comm Eq				0		0		
2124 Gen. Purpose Computer				0		0		0
TOTAL LAND & SUPPORT	0	0	0	0	0	0	0	0
2210 CENTRAL OFFICE EQUIPMENT								
2212 Digital Switching Eq.				0		0		0
2220 Operator Systems				0		0		0
2231 Other Radio Facilities				0		0		
2232 Circuit Equipment				0		0		0
2232.1 Fiber Transmission				0		0		
TOTAL CENTRAL OFC EQ	0	0	0	0	0	0	0	0
2310 INFORM. ORIG./TERM. ASSETS								
2351 Public Telephone Equip.				0		0		0
2362 Other Terminal Equip.				0		0		0
TOTAL INFORM ORIG/TERM	0	0	0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES								
2411 Poles & Antenna Support				0		0		0
2421 Aerial Cable				0		0		0
2422 Underground Cable				0		0		0
2423 Buried Cable				0		0		0
2431 Aerial Wire				0		0		0
2441 Conduit System				0		0		0
TOTAL CABLE & WIRE FAC	0	0	0	0	0	0	0	0
2680 AMORTIZABLE ASSETS				0		0		0
TOTAL DEFERRED TAXES	0	0	0	0	0	0	0	0
1406 NONREGULATED				0		0		0
TOTAL	0	0	0	0	0	0	0	0

'* = See multiple adjustment summary.

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 2003 - TELECOMMUNICATIONS PLANT UNDER CONSTRUCTION
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

		TOTAL	Bldg 2121	Digital 2212	Fiber Trans 2233	Buried 2423	Fiber 2423.02	Owl River 1190.17	Fiber Exp 6423.02	Ext Rel 6722	ISP Exp 7900.86
~~20601~~	~~Timber Lake~~	~~28,101.75~~						~~28,101.75~~			
20602	Isabel Exchange Cable Improvements	632,455.82				632,455.82					
20605	Lantry DLC Site	9,422.53			9,422.53						
20608	Alarm Grouping & Assignment	1,540.88		1,540.88							
20611	Lantry DLC Equipment Replacement EB	231,671.12			231,671.12						
21603	Eagle Butte Town Planning	15,977.51				15,977.51					
21604	Isabel DLC Improvements	185,611.29			185,611.29						
21605	DSL Deployment	17,203.64			17,203.64						
21606	EB Exchange Cable Improvement	348,777.15				348,777.15					
22105	New Outside Plant Building	2,054.11	2,054.11								
22120	New Drop - Tribal Jail of	2,185.10				2,185.10					
~~22202~~	~~Fiber Cut - Lyle Duchenea~~	~~6,910.65~~							~~6,910.65~~		
~~22406~~	~~Fiber Cut - Jeff Hunt~~	~~4,843.09~~							~~4,843.09~~		
22601	Digital Video Feasiblity	40,040.43		40,040.43							
22604	WO Posting	15,084.16				15,084.16					
22606	Fiber Records	4,812.52					4,812.52				
~~22608~~	~~Internet Service Provider~~	~~1,071.86~~									~~1,071.86~~
22609	Long Range Planning	2,416.76				2,416.76					
22610	Nortel 502 Upgrade	41,433.00		41,433.00							
~~22611~~	~~Company Cost Model for Wi~~	~~1,695.85~~								~~1,695.85~~	
22612	Dupree Exch Cable Improvement	2,418.00				2,418.00					
		0.00									
	TOTAL	1,595,727.22	2,054.11	83,014.31	443,908.58	1,019,314.50	4,812.52	28,101.75	11,753.74	1,695.85	1,071.86

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CENTRAL OFFICE EQUIPMENT CATEGORIZATION
FOR THE YEAR ENDED DECEMBER 31, 2002

	TOTAL	3	4.11	4.13	4.13F	4.23	4.3	COMMON POWER	COMMON OTHER
DUPREE	701,472	100,013	8,235	151,807	210,943	94,707	68,032	54,851	12,883
COMMON POWER	0	8,656	713	13,139	18,258	8,197	5,888	(54,851)	
COMMON OTHER	0	3,047	251	4,626		2,886	2,073		(12,883)
EAGLE BUTTE	2,210,735	975,680	146,551	276,133	245,036	281,409	198,044	69,517	18,365
COMMON POWER	(0)	31,951	4,799	9,043	8,024	9,215	6,485	(69,517)	
COMMON OTHER	(0)	9,542	1,433	2,701		2,752	1,937		(18,365)
ISABEL	438,114	89,678	0	232,823	0	43,108	10,514	49,883	12,108
COMMON POWER	(0)	11,893	0	30,878	0	5,717	1,394	(49,883)	
COMMON OTHER	(0)	2,887	0	7,495		1,388	338		(12,108)
LA PLANT	935,456	85,781	0	457,193	195,685	45,184	88,504	50,861	12,248
COMMON POWER	0	5,001	0	26,656	11,409	2,634	5,160	(50,861)	
COMMON OTHER	0	1,553	0	8,275		818	1,602		(12,248)
SOUTH DUPREE	232,855	0	0	76,564	139,840	0	5,207	0	11,244
COMMON POWER	0	0	0	0	0	0	0	0	
COMMON OTHER	0	0	0	10,528		0	716		(11,244)
TAKINI	785,070	78,163	0	154,836	369,762	11,326	46,188	124,796	0
COMMON POWER	(0)	14,773	0	29,265	69,887	2,141	8,730	(124,796)	
COMMON OTHER	0	0	0	0		0	0		0
ALLOCATED BAL PER STUDY	5,303,703	1,418,619	161,982	1,491,961	1,268,845	511,481	450,814	0	0

						|-------- 4.23 DIRECT --------|			
	TOTAL	3	4.11	4.13	4.23	LDI	SWG LDS	SPCL LDS	4.3
BALANCE PER STUDY 12/31/02	5,303,702	1,418,619	161,982	2,760,806	(161,983)	478,707	193,989	767	450,814
REALLOCATE W/B TO 4.23			(161,982)		161,982				
KNOWN & MEASURABLE CHANGE	891,000	231,000		456,000		145,006	58,701	293	
BAL PER SDPUC STUDY 12/31/02	6,194,702	1,649,619	0	3,216,806	(0)	623,713	252,690	1,060	450,814
Total Cat. 4.23	877,463				(0)	623,713	252,690	1,060	
Total Direct Assigned Cat. 4.23	877,463					623,713	252,690	1,060	
Total Direct Ass. LDS Cat. 4.23	253,750						252,690	1,060	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CENTRAL OFFICE EQUIPMENT CATEGORIZATION
FOR THE YEAR ENDED DECEMBER 31, 2002

	CCTS	DIST	TOTAL 4.23	4.23	4.FO	COMMON POWER	COMMON OTHER
DUPREE			105,790	35,753	58,954	8,197	2,886
Route 5			18,497		16,560	1,433	505
Route 8A	150	0.404313	59,083	35,753	17,140	4,578	1,612
Route 8B	221	0.595687	28,209		25,254	2,186	769
	371	1.000000	105,789	35,753	58,954	8,197	2,886
EAGLE BUTTE			455,358	357,410	85,981	9,215	2,752
Route 4	118	0.367601	167,390	131,384	31,607	3,388	1,012
Route 9	203	0.632399	287,968	226,026	54,374	5,828	1,740
	321	1.000000	455,358	357,410	85,981	9,215	2,752
ISABEL			50,213	26,022	17,086	5,717	1,388
Route 5	30	0.288462	5,741		4,929	654	159
Route 6	74	0.711538	44,472	26,022	12,157	5,064	1,229
	104	1.000000	50,213	26,022	17,086	5,717	1,388
LA PLANT			48,636	43,423	1,762	2,634	818
TAKINI			13,466	10,363	962	2,141	0
TOTALS			673,463	472,971	164,744	27,905	7,843

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE EQUIPMENT SUMMARY
FOR THE FILING YEAR 2003

			PRIVATE LINE				
	TOTAL	JOINT	LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER
CIRCUIT TERMINATIONS	224	164	44			16	
DISTRIBUTION	1.000000	0.732143	0.196429	0.000000	0.000000	0.071429	0.000000
			LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER
CONVERSATION MINUTES	1.000000		0.702059	0.000518	0.000933	0.296490	0.000000

CENTRAL OFFICE EQUIPMENT -							DIRECT INTERSTATE	DIRECT INTRASTATE
DUPREE - ROUTE 5								
CAT 4.23 - Msg	18,497	9,508	7	13	4,015	0	13,148	5,349
CAT 4.23 - P/L	XXXXXX	3,633	0	0	1,321	0		
DUPREE - ROUTE 8A								
CAT 4.23 - Msg	59,083	30,369	22	40	12,825	0	41,997	17,086
CAT 4.23 - P/L	XXXXXX	11,606	0	0	4,220	0		
DUPREE - ROUTE 8B								
CAT 4.23 - Msg	28,209	14,500	11	19	6,123	0	20,051	8,158
CAT 4.23 - P/L	XXXXXX	5,541	0	0	2,015	0		
EAGLE BUTTE - ROUTE 4								
CAT 4.23 - Msg	167,390	86,040	63	114	36,336	0	118,983	48,407
CAT 4.23 - P/L	XXXXXX	32,880	0	0	11,956	0		
EAGLE BUTTE - ROUTE 9								
CAT 4.23 - Msg	287,968	148,018	109	197	62,510	0	204,692	83,276
CAT 4.23 - P/L	XXXXXX	56,565	0	0	20,569	0		
ISABEL - ROUTE 5								
CAT 4.23 - Msg	5,741	2,951	2	4	1,246	0	4,081	1,660
CAT 4.23 - P/L	XXXXXX	1,128	0	0	410	0		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE EQUIPMENT SUMMARY
FOR THE FILING YEAR 2003

			PRIVATE LINE						
	TOTAL	JOINT	LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER		
CIRCUIT TERMINATIONS	224	164	44			16			
DISTRIBUTION	1.000000	0.732143	0.196429	0.000000	0.000000	0.071429	0.000000		
			LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER		
CONVERSATION MINUTES	1.000000		0.702059	0.000518	0.000933	0.296490	0.000000		
CENTRAL OFFICE EQUIPMENT -								DIRECT INTERSTATE	DIRECT INTRASTATE
ISABEL - ROUTE 6									
CAT 4.23 - Msg	44,472		22,859	17	30	9,654	0	31,611	12,861
CAT 4.23 - P/L	XXXXXX		8,736	0	0	3,177	0		
LA PLANT									
CAT 4.23 - Msg	48,636		24,999	18	33	10,558	0	34,571	14,065
CAT 4.23 - P/L	XXXXXX		9,554	0	0	3,474	0		
SOUTH DUPREE									
CAT 4.23 - Msg	0		0	0	0	0	0	0	0
CAT 4.23 - P/L	XXXXXX		0	0	0	0	0		
TAKINI									
CAT 4.23 - Msg	13,466		6,922	5	9	2,923	0	9,572	3,894
CAT 4.23 - P/L	XXXXXX		2,645	0	0	962	0		
TOTAL DIRECT -	673,462							478,707	194,755
KNOWN & MEASURABLE CHANGE:									
SDN RING UPGRADE									
CAT 4.23 - Msg	204,000		104,858	77	139	44,283	0	145,006	58,994
CAT 4.23 - P/L	XXXXXX		40,071	0	0	14,571	0		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

TAKINI TO SOUTH DUPREE — **Route 1**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	BFO 16	58,092	2423	80,386		80,386	2	4
B	BFO 24	32,050	2423	68,649		68,649	2	4
C	BFO 32	15,476	2423	35,088		35,088	2	4

		----INTERSTATE----		----INTRASTATE----				
	JOINT	ERLATA	RALATA	ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	0						0	96
WATS/800		0			0			
SPECIAL		2	0	0	0	0		
FX		0			0			
PHYSICAL						0		

SOUTH DUPREE TO DUPREE JUNCTION — **Route 2**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	BFO 24	35,534	2423	76,114		76,114	2	4
B	BFO 16	25,186	2423	25,169		25,169	2	4
C	BFO 8	57,536	2423	71,359		71,359	2	4
D	BFO 16	22,956	2423	44,194		44,194	2	4

		----INTERSTATE----		----INTRASTATE----				
	JOINT	ERLATA	RALATA	ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	0						0	96
WATS/800		0			0			
SPECIAL		2	0	0	0	0		
FX		0			0			
PHYSICAL						0		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

LA PLANT TO NEW MARKSVILLE JUNCTION — **Route 3**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	BFO 40	68,798	2423	212,542		212,542	2	4
B								
C								

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	JOINT	----INTERSTATE---- ERLATA	RALATA	----INTRASTATE---- ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	0						0	96
WATS/800		0			0			
SPECIAL		2	0	0	0	0		
FX		0			0			
PHYSICAL						0		

NEW MARKSVILLE JUNCTION TO EAGLE BUTTE — **Route 4**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	BFO 24	89,707	2423	170,891		170,891	9	4
B	BFO 16	98,736	2423	153,418		153,418	9	4
C	BFO 8	15,101	2423	24,644		24,644	9	4
D	BFO 8	67,742	2423	280,967		280,967	9	4
E	BFO 40	57,499	2423	147,713		147,713	9	4

	JOINT	----INTERSTATE---- ERLATA	RALATA	----INTRASTATE---- ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	0						0	96
WATS/800		0			0			
SPECIAL		2	0	0	0	0		
FX		0			0			
PHYSICAL						0		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

DUPREE TO ISABEL — **Route 5**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	BFO - 4	173,695	2423	245,502		245,502	19	4

	JOINT	----INTERSTATE---- ERLATA	RALATA	----INTRASTATE---- ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	48							96
WATS/800		1			2			
SPECIAL		21	0	0	6	0		
FX		0			0			
PHYSICAL						0		

ISABEL TO FIRESTEEL — **Route 6**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	BFO 4	36,779	2423	63,181		63,181	16	0

	JOINT	----INTERSTATE---- ERLATA	RALATA	----INTRASTATE---- ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	48						0	
WATS/800		1			2			
SPECIAL		18	0	0	5	0		
FX		0			0			
PHYSICAL						0		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

FAITH POC TO DUPREE JUNCTION — **Route 7**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	BFO 12	121,761	2423	203,085		203,085	35	0

	JOINT	----INTERSTATE---- ERLATA	RALATA	----INTRASTATE---- ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	116							
WATS/800		0			0			
SPECIAL		25	0	0	9	0		
FX		0			0			
PHYSICAL								

DUPREE JUNCTION TO DUPREE — **Route 8A**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	BFO 36	10,514	2423	21,202		21,202	35	0

	JOINT	----INTERSTATE---- ERLATA	RALATA	----INTRASTATE---- ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	116						0	0
WATS/800		0			0			
SPECIAL		25	0	0	9	0		
FX		0			0			
PHYSICAL								

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

DUPREE TO DUPREE JUNCTION — **Route 8B**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	BFO 36	10,514	2423	21,202		21,202	50	12

	JOINT	----INTERSTATE---- ERLATA	RALATA	----INTRASTATE---- ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	164							288
WATS/800		1			2			
SPECIAL		41	0	0	13	0		
FX		0			0			
PHYSICAL								

DUPREE JUNCTION TO EAGLE BUTTE — **Route 9**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	UO 24(I)	4,817	2423	26,599		26,599	39	12
B	BFO 12(I)	108,675	2423	181,259		181,259	39	12

	JOINT	----INTERSTATE---- ERLATA	RALATA	----INTRASTATE---- ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	164						0	288
WATS/800		1			2			
SPECIAL		28	0	0	8	0		
FX		0			0			
PHYSICAL								

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES ROUTES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

NEW MARKSVILLE JUNCTION TO SULLEY BUTTE POC **Route 10**

SECTION	TYPE	LENGTH	A/C NO	TOTAL COST	EXCH COST	ALLOC COST	OTHER PAIRS	H/R PAIRS
A	BFO 12	10,349	2423	18,510		18,510	35	0
B	BFO 8	39,442	2423	68,001		68,001	35	0

**ALTERNATIVE ROUTING FOR ROUTE 7 - EFFECTIVE APRIL 2001

		----INTERSTATE----		----INTRASTATE----				
	JOINT	ERLATA	RALATA	ERLATA	RALATA	OTHER	EAS	H/R
MESSAGE	116						0	0
WATS/800		0			0			
SPECIAL		25	0	0	9	0		
FX		0			0			
PHYSICAL								

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR ENDED DECEMBER 31, 2003

	BALANCE PER STUDY 12/31/02	1	2	3	DIRECT 3 LDI	DIRECT 3 SWG LDS	DIRECT 3 SPCL LDS	4
		C & WF CATEGORIES						
2411 POLES & ANTENNA SUPPORT	0							
2421 AERIAL CABLE	0							
2422 UNDERGROUND CABLE	0							
2423 BURIED CABLE	10,971,380	9,014,799			963,461	378,325	1,520	613,275
2431 AERIAL WIRE	0							
2441 CONDUIT SYSTEM	0							
2002 SUBTOTAL	10,971,380	9,014,799	0	0	963,461	378,325	1,520	613,275
ADD: KNOWN & MEASUREABLE CHANGES	533,000	533,000						
TOTAL	11,504,380	**9,547,799**	**0**	**0**	**963,461**	**378,325**	**1,520**	**613,275**

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2003

			PRIVATE LINE						
	TOTAL	JOINT	LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER		
CIRCUIT MILES	11,885.82	8,670.28	2,433.35			782.19			
DISTRIBUTION	1.000000	0.729464	0.204727	0.000000	0.000000	0.065809	0.000000		
			LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER		
CONV MINUTE MILES	1.000000		0.702059	0.000518	0.000933	0.29649	0.000000		
CABLE & WIRE FACILITIES -								INTERSTATE	INTRASTATE
ROUTE 1 - Takini to South Dupree									
CAT 3 - Msg	61,375		31,432	23	42	13,274	0	44,020	17,355
CAT 3 - P/L	XXXXXX		12,565	0	0	4,039	0		
ROUTE 2 - South Dupree to Dupree									
CAT 3 - Msg	72,278		37,016	27	49	15,632	0	51,840	20,438
CAT 3 - P/L	XXXXXX		14,797	0	0	4,757	0		
ROUTE 3 - LaPlant to New Marksville Jct									
CAT 3 - Msg	30,363		15,550	11	21	6,567	0	21,777	8,586
CAT 3 - P/L	XXXXXX		6,216	0	0	1,998	0		
ROUTE 4 - New Marksville Jct to Eagle Butte									
CAT 3 - Msg	426,455		218,399	161	290	92,233	0	305,867	120,588
CAT 3 - P/L	XXXXXX		87,307	0	0	28,064	0		
ROUTE 5 - Dupree to Isabel									
CAT 3 - Msg	202,806		103,862	77	138	43,863	0	145,459	57,347
CAT 3 - P/L	XXXXXX		41,520	0	0	13,346	0		
ROUTE 6 - Isabel to POC									
CAT 3 - Msg	63,181		32,357	24	43	13,665	0	45,315	17,866
CAT 3 - P/L	XXXXXX		12,935	0	0	4,158	0		
ROUTE 7 - Eagle Butte Jct to Faith POC									
CAT 3 - Msg	203,085		104,005	77	138	43,923	0	145,659	57,426
CAT 3 - P/L	XXXXXX		41,577	0	0	13,365	0		
ROUTE 8A - Eagle Butte Jct to Dupree									
CAT 3 - Msg	21,202		10,858	8	14	4,586	0	15,207	5,995
CAT 3 - P/L	XXXXXX		4,341	0	0	1,395	0		

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2003

			PRIVATE LINE						
	TOTAL	JOINT	LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER		
CIRCUIT MILES	11,885.82	8,670.28	2,433.35			782.19			
DISTRIBUTION	1.000000	0.729464	0.204727	0.000000	0.000000	0.065809	0.000000		
			LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER		
CONV MINUTE MILES	1.000000		0.702059	0.000518	0.000933	0.29649	0.000000		
ROUTE 8B - Dupree to Eagle Butte Jct									
CAT 3 - Msg	17,099		8,757	6	12	3,698	0	12,264	4,835
CAT 3 - P/L	XXXXXX		3,501	0	0	1,125	0		
ROUTE 9 - Eagle Butte to Eagle Butte Jct									
CAT 3 - Msg	158,950		81,403	60	108	34,378	0	114,004	44,946
CAT 3 - P/L	XXXXXX		32,541	0	0	10,460	0		
ROUTE 10 - Marksville Jct to SB POC									
CAT 3 - Msg	86,511		44,305	33	59	18,710	0	62,048	24,463
CAT 3 - P/L	XXXXXX		17,711	0	0	5,693	0		
TOTAL DIRECT -	1,343,305							963,461	379,844

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE TRANSMISSION EQUIPMENT & CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2003

DESCRIPTION	VOICE GRADE CIRCUITS	PERCENT ALLOC	CENTRAL OFC EQ ALLOCATION	CABLE & WIRE FAC ALLOCATION	ASSIGNED
ROUTE 1 - TAKINI TO SOUTH DUPREE					
WATS		0.000000	0	0	SA
Special Access		0.000000	0	0	SA
Switched Access (Joint Msg)	0	1.000000	3,894	17,355	SW
Unused Capacity		0.000000	0	0	SW
TOTAL ROUTE 1	0	1.000000	3,894	17,355	
ROUTE 2 - SOUTH DUPREE TO DUPREE JUNCTION					
WATS		0.000000	0	0	SA
Special Access		0.000000	0	0	SA
Switched Access (Joint Msg)	0	1.000000	0	20,438	SW
Unused Capacity		0.000000	0	0	SW
TOTAL ROUTE 2	0	1.000000	0	20,438	
ROUTE 3 - LAPLANT TO NEW MARKSVILLE JUNCTION					
WATS		0.000000	0	0	SA
Special Access		0.000000	0	0	SA
Switched Access (Joint Msg)	0	1.000000	14,065	8,586	SW
Unused Capacity		0.000000	0	0	SW
TOTAL ROUTE 3	0	1.000000	14,065	8,586	
ROUTE 4 - NEW MARKSVILLE JUNCTION TO EAGLE BUTTE					
WATS		0.000000	0	0	SA
Special Access	0	0.000000	0	0	SA
Switched Access (Joint Msg)	116	1.000000	48,407	120,588	SW
Unused Capacity		0.000000	0	0	SW
TOTAL ROUTE 4	116	1.000000	48,407	120,588	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE TRANSMISSION EQUIPMENT & CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2003

DESCRIPTION	VOICE GRADE CIRCUITS	PERCENT ALLOC	CENTRAL OFC EQ ALLOCATION	CABLE & WIRE FAC ALLOCATION	ASSIGNED
ROUTE 5 - DUPREE TO ISABEL					
WATS	2	0.002976	21	171	SA
Special Access	6	0.008929	63	512	SA
Switched Access (Joint Msg)	48	0.071429	501	4,096	SW
Unused Capacity on 45MB	616	0.916667	6,425	52,568	SW
TOTAL ROUTE 5	672	1.000000	7,009	57,347	
ROUTE 6 - ISABEL TO FIRESTEEL					
WATS	2	0.002976	38	53	SA
Special Access	5	0.007440	96	133	SA
Switched Access (Joint Msg)	48	0.071429	919	1,276	SW
Unused Capacity on 45MB	617	0.918155	11,808	16,404	SW
TOTAL ROUTE 6	672	1.000000	12,861	17,866	
ROUTE 7 - FAITH POC TO DUPREE JUNCTION					
WATS		0.000000	0	0	SA
Special Access	9	0.004464	0	256	SA
Switched Access (Joint Msg)	116	0.057540	0	3,304	SW
Unused Capacity on OC3	1,891	0.937996	0	53,865	SW
TOTAL ROUTE 7	2,016	1.000000	0	57,426	
ROUTE 8A - DUPREE JUNCTION TO DUPREE					
WATS		0.000000	0	0	SA
Special Access	9	0.004464	76	27	SA
Switched Access (Joint Msg)	116	0.057540	983	345	SW
Unused Capacity on OC3	1,891	0.937996	16,027	5,623	SW
TOTAL ROUTE 8A	2,016	1.000000	17,086	5,995	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE TRANSMISSION EQUIPMENT & CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2003

DESCRIPTION	VOICE GRADE CIRCUITS	PERCENT ALLOC	CENTRAL OFC EQ ALLOCATION	CABLE & WIRE FAC ALLOCATION	ASSIGNED
ROUTE 8B - DUPREE TO DUPREE JUNCTION					
WATS	2	0.000992	8	5	SA
Special Access	13	0.006448	53	31	SA
Switched Access (Joint Msg)	164	0.081349	664	393	SW
Unused Capacity on OC3	1,837	0.911210	7,434	4,406	SW
TOTAL ROUTE 8B	2,016	1.000000	8,158	4,835	
ROUTE 9 - DUPREE JUNCTION TO EAGLE BUTTE					
WATS	2	0.000992	83	45	SA
Special Access	8	0.003968	330	178	SA
Switched Access (Joint Msg)	164	0.081349	6,774	3,656	SW
Unused Capacity on OC3	1,842	0.913690	76,088	41,067	SW
TOTAL ROUTE 9	2,016	1.000000	83,276	44,946	
ROUTE 10 - NEW MARKSVILLE JUNCTION TO SULLEY BUTTE POC					
WATS		0.000000	0	0	SA
Special Access	9	0.004464	0	109	SA
Switched Access (Joint Msg)	116	0.057540	0	1,408	SW
Unused Capacity on OC3	1,891	0.937996	0	22,946	SW
TOTAL ROUTE 10	2,016	1.000000	0	24,463	
TOTAL -					
SPECIAL ACCESS			767	1,520	
SWITCHED ACCESS			193,989	378,325	
TOTAL			194,756	379,845	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTRASTATE ALLOCATION
CENTRAL OFFICE TRANSMISSION EQUIPMENT & CABLE & WIRE FACILITIES SUMMARY
FOR THE FILING YEAR 2003

DESCRIPTION	VOICE GRADE CIRCUITS	PERCENT ALLOC	CENTRAL OFC EQ ALLOCATION	CABLE & WIRE FAC ALLOCATION	ASSIGNED
KNOWN & MEASURABLE CHANGE:					
ROUTE 9 SDN RING UPGRADE-					
WATS	2	0.000992	59	0	SA
Special Access	8	0.003968	234	0	SA
Switched Access (Joint Msg)	164	0.081349	4,799	0	SW
Unused Capacity on OC3	1,842	0.913690	53,902	0	SW
TOTAL ROUTE 10	2,016	1.000000	58,994	0	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTEREXCHANGE CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

TAKINI TO SOUTH DUPREE — Route 1

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST	ACCOUNT 2423 1	2	3	4
EXCHANGE	1							0	0.000000	$0	0			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		2	0	2	0.333333	$61,375			61,375	
HOST/REMOTE	4				4			4	0.666667	$122,749				122,749
TOTAL		0	0.000000	0	4	2	0	6	1.000000	$184,124				

SOUTH DUPREE TO DUPREE JUNCTION — Route 2

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST	1	2	3	4
EXCHANGE	1							0	0.000000	$0	0			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		2	0	2	0.333333	$72,278			72,278	
HOST/REMOTE	4				4			4	0.666667	$144,556				144,556
TOTAL		0	0.000000	0	4	2	0	6	1.000000	$216,835				

LA PLANT TO NEW MARKSVILLE JUNCTION — Route 3

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST	1	2	3	4
EXCHANGE	1			8				8	0.571429	$121,453	121,453			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		2	0	2	0.142857	$30,363			30,363	
HOST/REMOTE	4				4			4	0.285714	$60,726				60,726
TOTAL		0	0.000000	0	4	2	0	14	1.000000	$212,542				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTEREXCHANGE CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

NEW MARKSVILLE JUNCTION TO EAGLE BUTTE — **Route 4**

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST	ACCOUNT 2423 1	2	3	4
EXCHANGE	1			8				8	0.380952	$65,101	65,101			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		9	0	9	0.428571	$73,239			73,239	
HOST/REMOTE	4				4			4	0.190476	$32,551				32,551
TOTAL		0	0.000000	0	4	9	0	21	1.000000	$170,891				
EXCHANGE	1			4				4	0.235294	$36,098	36,098			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		9	0	9	0.529412	$81,221			81,221	
HOST/REMOTE	4				4			4	0.235294	$36,098				36,098
TOTAL		0	0.000000	0	4	9	0	17	1.000000	$153,418				
EXCHANGE	1			2				2	0.133333	$40,748	40,748			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		9	0	9	0.600000	$183,367			183,367	
HOST/REMOTE	4				4			4	0.266667	$81,496				81,496
TOTAL		0	0.000000	0	4	9	0	15	1.000000	$305,612				
EXCHANGE	1			2				2	0.133333	$19,695	19,695			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		9	0	9	0.600000	$88,628			88,628	
HOST/REMOTE	4				4			4	0.266667	$39,390				39,390
TOTAL		0	0.000000	0	4	9	0	15	1.000000	$147,713				

DUPREE TO ISABEL — **Route 5**

SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST	1	2	3	4
EXCHANGE	1							0	0.000000	$0	0			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		19	0	19	0.826087	$202,806			202,806	
HOST/REMOTE	4				4			4	0.173913	$42,696				42,696
TOTAL		0	0.000000	0	4	19	0	23	1.000000	$245,502				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTEREXCHANGE CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

											ACCOUNT 2423			
											1	2	3	4
ISABEL TO FIRESTEEL									**Route**	**6**				
SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST				
EXCHANGE	1							0	0.000000	$0	0			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		16	0	16	1.000000	$63,181			63,181	
HOST/REMOTE	4				0			0	0.000000	$0				0
TOTAL		0	0.000000	0	0	16	0	16	1.000000	$63,181				
FAITH POC TO DUPREE JUNCTION									**Route**	**7**				
SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST				
EXCHANGE	1							0	0.000000	$0	0			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		35	0	35	1.000000	$203,085			203,085	
HOST/REMOTE	4				0			0	0.000000	$0				0
TOTAL		0	0.000000	0	0	35	0	35	1.000000	$203,085				
DUPREE JUNCTION TO DUPREE									**Route**	**8A**				
SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST				
EXCHANGE	1							0	0.000000	$0	0			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		35	0	35	1.000000	$21,202			21,202	
HOST/REMOTE	4				0			0	0.000000	$0				0
TOTAL		0	0.000000	0	0	35	0	35	1.000000	$21,202				
DUPREE TO DUPREE JUNCTION									**Route**	**8B**				
SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST				
EXCHANGE	1							0	0.000000	$0	0			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		50	0	50	0.806452	$17,099			17,099	
HOST/REMOTE	4				12			12	0.193548	$4,104				4,104
TOTAL		0	0.000000	0	12	50	0	62	1.000000	$21,202				

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
INTEREXCHANGE CABLE & WIRE FACILITIES SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

											ACCOUNT 2423			
											1	2	3	4
DUPREE JUNCTION TO EAGLE BUTTE									**Route**	**9**				
SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST				
EXCHANGE	1							0	0.000000	$0	0			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		39	0	39	0.764706	$158,950			158,950	
HOST/REMOTE	4				12			12	0.235294	$48,908				48,908
TOTAL		0	0.000000	0	12	39	0	51	1.000000	$207,858				
NEW MARKSVILLE JUNCTION TO SULLEY BUTTE POC									**Route**	**10**				
SERVICE	CAT	CCTS	DIST	JNT PAIRS	H/R PAIRS	DED PAIRS	PHYS PAIRS	TOTAL PAIRS	PAIR USAGE	SECTION INVEST				
EXCHANGE	1							0	0.000000	$0	0			
EAS	2		0.000000	0				0	0.000000	$0		0		
TOLL	3		0.000000	0		35	0	35	1.000000	$86,511			86,511	
HOST/REMOTE	4				0			0	0.000000	$0				0
TOTAL		0	0.000000	0	0	35	0	35	1.000000	$86,511				
TOTAL										$1,380,695	$283,096	$0	$1,343,305	$613,275

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
WORKING LOOP SUMMARY
FOR THE YEAR ENDED DECEMBER 31, 2002

			- - - - - - - PRIVATE LINE - - - - - - -				
			INTERSTATE		INTRASTATE		
			LATA		LATA		
	TOTAL LOOPS	JOINT LOOPS	INTER	INTRA	INTER	INTRA	ALL OTHER
DUPREE	439	411	10			4	14
EAGLE BUTTE	2,159	2,114	6			4	35
ISABEL	287	268	2			2	15
LA PLANT	363	363					
SOUTH DUPREE	239	239					
PAYSTATION	24	24					
OFFICIAL	75	75					
DID	0						
FX	0						
WATS	3		1			2	
TOTAL	3,589	3,494	19	0	0	12	64
2001 LOOPS	3,561	3,406	58	0	0	30	67
AVERAGE	3,575.00	**3,450.00**	**38.50**	**0.00**	**0.00**	**21.00**	**65.50**

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
CIRCUIT MILE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

			---------- SPECIAL ACCESS ----------						
	ROUTE	JOINT	-----INTERSTATE-----		-----INTRASTATE-----				
ROUTE	MILES	MSG	ERLATA	RALATA	ERLATA	RALATA	OTHER	EAS	TOTAL
1	20.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	40.00
2	26.74	0.00	53.48	0.00	0.00	0.00	0.00	0.00	53.48
3	13.03	0.00	26.06	0.00	0.00	0.00	0.00	0.00	26.06
4	62.27	0.00	124.54	0.00	0.00	0.00	0.00	0.00	124.54
5	32.90	1,579.20	723.80	0.00	0.00	263.20	0.00	0.00	2,566.20
6	6.97	334.56	132.43	0.00	0.00	48.79	0.00	0.00	515.78
7	23.06	2,674.96	576.50	0.00	0.00	207.54	0.00	0.00	3,459.00
8A	1.99	230.84	49.75	0.00	0.00	17.91	0.00	0.00	298.50
8B	1.99	326.36	83.58	0.00	0.00	29.85	0.00	0.00	439.79
9	21.49	3,524.36	623.21	0.00	0.00	214.90	0.00	0.00	4,362.47
10	9.43								0.00
TOTAL 2002		8,670.28	2,433.35	0.00	0.00	782.19	0.00	0.00	11,885.82
TOTAL 2001		8,670.28	1,653.85	0.00	0.00	817.51			11,141.64
AVERAGE		**8,670.28**	**2,043.60**	**0.00**	**0.00**	**799.85**	**0.00**	0.00	11,513.73

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6610 - MARKETING EXPENSE & ACCOUNT 6613 - ADVERTISING EXPENSE SUMMARIES
FOR THE STUDY YEAR ENDED 12/31/02

	BALANCE PER BOOKS		ADJUSTMENTS DR		ADJUSTMENTS CR	BALANCE PER STUDY
ACCOUNT 6610						
Payroll & Overhead	14,444.41			11	4,767	9,678
Employee	0.00					0
Travel	0.00					0
Supplies	211.45					211
Other	0.00					0
TOTAL ACCOUNT 6610	14,655.86		0		4,767	9,889
ACCOUNT 6613						
Publication Advertising	7,279.84	14,17	1,022		Float $330 Sponsn $225	8,302
Radio Advertising	4,809.00					4,809
Corporate Sponsorships (6722)	554.58			12	555 Sponsn Ad	0
Office Supplies	917.00					917
Yellow Page Advertising	1,656.01					1,656
Electronic Directory (6621)	144.10			12	144 EDA	0
Network Messaging (6210)	775.27			12	775 Netwk Msg	0
Other	6,318.41					0
6623 Cat 3				12	5,543 – Shirts / Hats	
7370				12	775 · N R Supplies Donated phone	
TOTAL ACCOUNT 6613	22,454.21		1,022		7,792	15,684
					-6318	
					1474	

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6610 - MARKETING EXPENSE & ACCOUNT 6613 - ADVERTISING EXPENSE SUMMARIES
FOR THE STUDY YEAR ENDED 12/31/02

		ACCOUNT 6610						ACCOUNT 6613								
	TOTAL	TOTAL 6610	PAYROLL & OVERHEADS	EMPLOYEE	TRAVEL	SUPPLIES	OTHER	TOTAL 6613	PUBLICATION ADVERTISING	RADIO ADVERT.	SPONSOR AD	OFFICE SUPPLIES	YELLOW PAGES	QWEST EDA	ILLUMINET NETWK MSG	OTHER
JAN	4,258.87	2,463.34	2,463.34					1,795.53	711.33	720.00			78.10			286.10
FEB	5,039.66	1,743.56	1,743.56					3,296.10	221.70	1,145.00	25.00	700.74	315.22	72.05	393.18	423.21
MAR	4,612.38	2,900.37	2,894.57			5.80		1,712.01	659.00	385.00			78.10	72.05	382.09	135.77
APR	4,341.88	2,916.37	2,916.37					1,425.51	1,088.92				78.10			258.49
MAY	1,939.58	0.00						1,939.58	606.56	50.00			78.10			1,204.92
JUN	2,353.89	700.57	561.58			138.99		1,653.32	299.51	975.00	200.00		78.10			100.71
JUL	2,581.62	473.82	456.32			17.50		2,107.80	1,439.70				78.10			590.00
AUG	4,858.24	2,651.04	2,651.04					2,207.20	699.87	400.00	329.58	216.26	472.10			89.39
SEP	1,045.48	113.46	113.46					932.02	728.00				94.69			109.33
OCT	3,224.23	171.02	171.02					3,053.21	78.00	38.00			507.80			2,429.41
NOV	1,204.36	204.95	155.79			49.16		999.41	361.60	581.00			(304.20)			361.01
DEC	1,649.88	317.36	317.36					1,332.52	385.65	515.00			101.80			330.07
TOTAL	37,110.07	14,655.86	14,444.41	0.00	0.00	211.45	0.00	22,454.21	7,279.84	4,809.00	554.58	917.00	1,656.01	144.10	775.27	6,318.41

OTHER:

OTHER:

170.00	New Image - Caps #52155
116.10	NR Supplies - Donation Phones
157.00	Dakota Silk Screen - Shirts #52320
210.55	Wearguard - Shirts #52274
191.43	NR Supplies - Donation Phones
215.01	Wearguard - Shirts #52597
43.48	NR Supplies - Donation Phones
1,051.50	Northern Plains - Shirts #52666
55.00	Northern Plains - Shirts #52846
98.42	Wearguard - Shirts #52769
100.71	NR Supplies - Donation Phones
590.00	Nothern Plains - Shirts #53027
2,370.31	Wearguard - Shirts - #53504
323.20	NR Supplies - Donation Phones
348.20	Wearguard - Shirts - #53823
277.50	Dakota Silk Screen - Shirts #54034
6,318.41	

774.92 NR Supplies - Donated Phone Eq - went to 7370
5,543.49 Shirts | Hats - went to 6623 cat 3

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT ADVERTISING EXPENSE BY VENDOR SUMMARY
FOR THE STUDY YEAR ENDED 12/31/02

VENDOR	CATEGORY	AMOUNT	
New Image	Caps	170.00	
Burgee Lumber	Supplies - Float - Sponsor	119.15	
✓ **C-EB High School** 52551	**? Sponsor or Publication** H/S year book 1/4 Pg Ad.	**25.00**	Ad says Congrats class of 2002 from CR
Chris Peterson	Publication	0.00	
Corson/Sioux C	Publication	120.00	
Country Wide Directory	Yellow Pages	0.00	
Dakota Grappler	Publication	75.00	
Dakota Silk Screen	Shirts	434.50	
Dex Media East	Yellow Pages	1,024.89	
✓ **Dupree Communication** 53401	**?Publication** Advertisement in a Community calender	**20.00**	
Eagle Butte Newspaper	Publication	3,735.57	
Farm & Ranch Newspaper	Publication	595.00	
Frank Ganje	Supplies - Float - Sponsor	210.43	
✓ **Illuminet** 52777, 52349	**Network Messaging** Network Messaging s/b 6210 A/C	**775.27**	
Isabel Dakotan	Publication	537.75	
✓ **Isabel Rodeo As** 53042, 5	**?Sponsor or Publication** Advertisement in Rodeo Program	**35.00**	
Itazipco	Publication	150.00	
KBHB-AM	Radio	116.00	
KGFX 1060	Radio	2,205.00	
✓ **KLND FM Radio** 52841	**?Radio or Sponsor** 13 week of Radio show Advertising	**975.00**	**Program Unc**
KOLY - FM	Radio	1,513.00	
Lakota Journal	Publication	300.40	
Lakota Thrifty	Supplies	216.26	
McLeodUSA Publishing	Yellow Pages	631.12	
✓ **Nonregulated Supplies**	**Supplies** Donation of Phone w/ CRST Logo on them 7370	**774.92**	
Northern Plains	Shirts	1,176.50	
✓ **Northern Plains** 53027	**?Supplies** 20 shirts w/ Telephone Logo + 20 hats w/ Telco Logo	**520.00**	
Qwest EDA	Electronic Directory	144.10	
Reminder Plus	Publication	192.00	
Sales Guides	Supplies	700.74	
✓ **South Dakota Ag** 53036	**?Publication** Advertising space in Ag report	**475.00**	= 554.58 went to 6722
State Bank	Sponsor	200.00	
The Good Life D	Publication	100.00	
The Volunteer F (Magazine)	Publication	170.00	
Timber Lake Top	Publication	744.12	
✓ **Tiospaye Topa S** 53759	**? Sponsor or Publication** Ad in year book	**30.00**	
Wearguard	Caps	215.01	
Wearguard	Shirts	657.17	
✓ **Wearguard** 53604	**Supplies** Employee shirts	**169.96**	
✓ **Wearguard**	**?**	**2,200.35**	
TOTALS		$22,454.21	

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6623 - CUSTOMER SERVICES EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/02

	TOTAL	PAYROLL & OVERHEAD	NISC	AFFILIATES	INTERNET SDN	TRAINING SUBSCRIP FEES	US WEST ELECT DIR ASSIST.	MACHINES RENT/RPR MNTNC	VEHICLE UNRUH TRANSFER	DIRECTORY	EMPLOYEE & SUPPLIES	POSTAGE & SHIP	ILLUMINET NETWK MSG	ACH & SRVC CHARGES	OTHER
JAN	43,459.91	19,128.11	19,163.30		255.00			132.66	8.23		221.36		388.69	137.41	4,025.15
FEB	28,950.38	19,441.52	8,704.98		255.00		72.05	132.67	7.90		180.83			155.43	
MAR	32,669.43	20,011.34	9,505.83		255.00	2,310.72		132.64	0.68		56.12			397.10	
APR	33,308.90	20,583.36	9,104.72				72.05	132.66			732.78	2,280.00	403.33		
MAY	31,940.14	20,940.06	9,358.86		255.00	294.68	72.05	136.78	6.53		87.13		436.83	352.22	
JUN	29,400.27	18,342.97	9,528.20		255.00	278.00	72.05	140.63	0.43				485.95	297.04	
JUL	24,604.61	20,966.68						132.67		130.36	915.85	2,283.70		135.35	40.00
AUG	43,504.36	19,978.06	19,844.43				144.10	(2,940.79)	2.84	5,392.27	406.88	5.25	548.82	122.50	
SEP	46,272.57	21,190.57		(44.39)			72.05	17,745.54	17.67	575.00		1,800.00	654.80	380.44	3,880.89
OCT	25,499.30	18,058.34	21,786.93	(434.59)	316.67		72.05	(17,745.54)	3.62		312.75	1,800.00	610.99	186.85	531.23
NOV	32,598.52	19,101.49	9,850.83	(16.45)		893.00	72.05		1.89		279.96	(1,795.63)	1,150.80	136.76	2,923.80
DEC	39,996.39	19,609.17	10,436.40	(550.60)			72.05		3.30		51.42	1,850.56	619.79	172.30	7,732.00
TOTAL	412,204.78	237,351.67	127,284.48	(1,046.03)	1,591.67	3,776.40	720.50	(2,000.08)	53.09	6,097.63	3,245.10	8,223.88	5,300.00	2,473.40	19,133.07

OTHER =

		TOTAL	ADJUST A/C 6230	ADJUST A/C 6613	ADJUST A/C 6722
4,025.15	Calendars 2002	4,025.15			4,025.15
40.00	Lakota Journal - Advertising #53194	40.00		40.00	
1,910.89	Adjust Prepaid Exp to Actual - Insurance				
1,970.00	Reclassify Annual Software License Renewal				
531.23	Wearguard - Shirts #53504	531.23			531.23
2,923.80	Calendars 2003	2,923.80			2,923.80
7,732.00	FRRPA-STPA - Fiber Ring Interconnection SD	7,732.00	7732		
19,133.07		15,252.18	7,732.00	40.00	7,480.18

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6710 - EXECUTIVE & PLANNING EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/02

	BALANCE PER BOOKS	ADJUSTMENTS DR		ADJUSTMENTS CR	BALANCE PER STUDY
Payroll & Overheads	134,556.04				134,556
Seminars	2,901.00				2,901
Travel Expense	7,431.55				7,432
Travel (Airlines, etc..)	11,518.31				11,518
American Express	11,934.89				11,935
Pitney Bowes (6123)	1,073.40		*15*	1,073	0
Office Supplies	1,279.20				1,279
Postage & Shipping	2,020.03				2,020
Phone	2,654.88				2,655
Other (6722)	1,105.45		*15*	185 Guest	920
	176,474.75	0		1,258	175,216

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6710 - EXECUTIVE & PLANNING EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/02

	TOTAL	PAYROLL & OVERHEAD	TRAINING SEMINARS	EMPLOYEE	TRAINING TRAVEL	AMERICAN EXPRESS	PITNEY BOWES	OFFICE SUPPLIES	POSTAGE & SHIP	PHONE	OTHER
JAN	18,484.14	12,609.76		506.35	2,808.00	1,429.81	132.67	602.04		395.51	
FEB	17,857.34	13,613.77		1,010.88	1,478.95	9.95	132.66	246.61	64.46	1,300.06	
MAR	22,529.70	12,387.36	1,361.00	493.82	1,559.50	6,043.91	132.68		3.53	547.90	
APR	13,416.26	12,079.94		430.21		231.72	132.67		482.12	59.60	
MAY	12,758.59	11,268.94			938.50	239.31	136.78	94.56	20.90	59.60	
JUN	10,703.96	9,059.12		546.94		875.28	140.62		21.06	60.94	
JUL	11,955.64	10,338.01	250.00			582.23	132.66	121.54	531.20		
AUG	15,114.79	11,525.00		676.04	2,154.50	566.99	132.66			59.60	
SEP	15,372.38	10,628.70	300.00	1,654.76	454.86	907.99		60.35	445.27		920.45
OCT	12,321.30	10,055.23	990.00	695.31		0.00		32.39	439.70	108.67	
NOV	12,718.43	10,177.65		773.78	2,124.00				(420.00)	63.00	
DEC	13,242.22	10,812.56		643.46		1,047.70		121.71	431.79		185.00
TOTAL	176,474.75	134,556.04	2,901.00	7,431.55	11,518.31	11,934.89	1,073.40	1,279.20	2,020.03	2,654.88	1,105.45

OTHER:

920.45 Adj Prepaid Exp to Actual Insurance
185.00 CRST Cultural C - Appreciation Gift #53899 Quilt for Employee (6722)

1,105.45

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6722 - EXTERNAL RELATIONS EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/02

	BALANCE PER BOOKS		ADJUSTMENTS DR	ADJUSTMENTS CR	BALANCE PER STUDY
Payroll & Overheads	0.00	11	4,767		4,767
Sponsorships	3,610.30				3,610
Corporate Advertising	3,831.00	12	555 < Sponsr $225, Float $330		14,150
		14	7,480 →	Calendars $6949, Shirts $531	
		15	185 - Quilt		
		17	2,099 → Plaque $100, Quilt $350, Nutrient Gift $371, Bus meal $200, Halloween Bags $405, Float $673		
Office Supplies	324.31				324
Postage & Shipping	0.00				0
Other	0.00				0
	7,765.61		15,086	0	22,852
	- 4109.61		- 10319		
	3656		+ 4767 = $8423		

Disallowed Expenditures based on prior state filing

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6722 - EXTERNAL RELATIONS EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/02

	TOTAL	PAYROLL & OVERHEAD	SPONSOR.	CORP. ADVERT.	OFFICE SUPPLIES	ADVERTISING	OTHER
JAN	324.00		250.00	74.00			
FEB	39.00			39.00			
MAR	64.00			64.00			
APR	75.00			75.00			
MAY	960.00			960.00			
JUN	2,513.49		2,288.49	225.00			
JUL	(800.00)		(900.00)		100.00		
AUG	1,299.27		1,166.04	64.00	69.23		
SEP	1,355.77		805.77	550.00			
OCT	380.00			380.00			
NOV	0.00						
DEC	1,555.08			1,400.00	155.08		
TOTAL	7,765.61	0.00	3,610.30	3,831.00	324.31	0.00	0.00

OTHER

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6722 - EXTERNAL RELATIONS EXPENSE SUMMARY BY VENDOR
FOR THE STUDY YEAR ENDED 12/31/02

VENDOR	CATEGORY	AMOUNT	COMMENT
Aberdeen America	Advertising	15.00	
Applied Telcomm Corp	**?Sponsor**	**(100.00)**	
Calendar Artwork	Sponsor	325.00	
CR Elderly Nutr	Sponsor	2,038.49	Annual Dinner
CRST F&R	**?Sponsor**	**(69.23)**	**Playday Snacks**
Dakota Silk Screen 53261	**?Advertising / Sponsor**	**870.60**	**Play Day Tshirts** T-shirts for kids
Dupree Rodeo Co 52578	**? Advertising / Sponsor**	**150.00**	Sign advertisment at Dupree Rodeo Arena
Green, Meyer & Mcelroy	**?Sponsor**	**(100.00)**	**Playday**
Isabel Dakotan	Advertising	48.00	
Janet Keckler 53239	**?Sponsor**	**70.44**	**Mileage/Aberdeen SD** To pick up supplies for a float in a parade
JSP	**?Sponsor**	**(700.00)**	**2001 Sponsorship Fee/Playday**
KGFX 1060	Advertising	1,585.00	
KLJ	**?Sponsor**	**(1,000.00)**	**2001 Sponsorship Fee/Playday**
KLND FM	Advertising	1,400.00	
KOLY - FM	Advertising	205.00	
Lakota Journal	Advertising	150.00	
Lakota Thrifty	Office Supplies	224.31	
Little Miss Cheif	Sponsor	25.00	
Mobridge Tribune	Advertising	75.00	
Northern Plains	Advertising	75.00	Appreciation Jacket
Office of Finance	Sponsor - Scholarship	250.00	
Petty Cash 52954	**?'Office Supplies**	**100.00**	**Reimbursement for what?** 2002 Annual Drum Group Dinner
Reminder Plus	Advertisng	128.00	
SD School of Mi	Sponsor - Scholarship	250.00	
SI Tanka College	Sponsor - Scholarship	1,250.00	
South Dakota State	Sponsor - Scholarship	250.00	
University of M	Sponsor - Scholarship	250.00	
		7,765.61	
		4109.61	Remove
		3656	

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CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6728 - OTHER GENERAL OFFICE EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/02

	BALANCE PER BOOKS		ADJUSTMENTS DR		ADJUSTMENTS CR	BALANCE PER STUDY
Payroll & Overheads	0.00					0
Website Design	3,850.00					3,850
Insurance	401.02					401
AT&T	2,860.45					2,860
Phone Bills	12,230.29					12,230
Cellular Bills	5,171.76					5,172
Subscriptions	483.01					483
Dues & Assessments	19,281.74					19,282
CATV	321.10					321
Safety/Medical Cabinet	5,759.95					5,760
Employees/Office Supplies	5,612.65	*13*	22			5,635
Postage & Shipping	57.79					58
Other						
6613 Marketing	3,777.45	*13*		*17*	982 Image Campaign OK	550
6623 Cat 3 TRS				*17*	146 TRS - OK	
6722 External Rel				*17*	2,099	
	59,807.21		22		3,227	56,602

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
ACCOUNT 6728 - OTHER GENERAL OFFICE EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED 12/31/02

	TOTAL	WEBSITE DESIGN	INSURANCE	ATT	PHONE BILLS	CELLULAR BILLS	SUBSCRIP	DUES & ASSESS.	CATV BILLS	SAFETY/ MEDICAL KIT	EMPLOYEE/ SUPPLIES	POSTAGE & SHIP	OTHER
JAN	5,643.43			117.35	830.54			4,042.22	24.70		528.62		100.00
FEB	2,964.49			116.54	1,309.46	881.70	107.50		24.70		174.59		350.00
MAR	3,606.92			226.48	1,090.52	488.15		1,000.00	24.70	724.00	53.07		
APR	9,771.72			638.53	948.63	340.37	76.00	6,796.50	24.70	300.00	646.99		
MAY	7,147.13	1,250.00		168.58	1,005.75	374.09	190.00	2,984.48	24.70		569.86	29.67	550.00
JUN	4,816.75	2,000.00		169.17	979.34	416.11			24.70	333.60	322.84		570.99
JUL	2,892.03	600.00		169.17	1,319.62	465.34			24.70		167.62		145.58
AUG	3,962.30		401.02	274.47	916.06	410.31	14.95		24.70	519.85	322.46		1,078.48
SEP	4,707.22			221.37	1,082.90	470.69		2,550.48	24.70		791.67	(434.59)	
OCT	2,508.33			221.37	751.15	523.67			24.70	583.95	(54.98)	458.47	
NOV	3,888.40			221.37	1,052.42	405.10		170.00	24.70		2,010.57	4.24	
DEC	7,898.49			316.05	943.90	396.23	94.56	1,738.06	49.40	3,298.55	79.34		982.40
TOTAL	59,807.21	3,850.00	401.02	2,860.45	12,230.29	5,171.76	483.01	19,281.74	321.10	5,759.95	5,612.65	57.79	3,777.45

OTHER:

		Totals	6613	6623 Cat 3	6722
100.00	Ray Dupris - Plaque #51890	100.00			100.00
350.00	Gloria Traversi Quilt for Employee #52244	350.00			350.00
550.00	NDTA - Registration Fees #52845				
370.99	Dakota Mart - Retirement Gift #52981	370.99			370.99
200.00	JD Williams - Business Meal #52982	200.00			200.00
145.58	NECA-TRS #53072	145.58		145.58	
405.25	National Crime Prevention - Halloween Bags #53234	405.25			405.25
673.23	Victory Corps - Float Supplies #53375	673.23			673.23
982.40	SD Telecomm - SDTA Image Campaign #53881	982.40	982.40		
3,777.45		3,227.45	982.40	145.58	2,099.47

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
COMMERCIAL OFFICE EXPENSE A/C 6623
FOR THE FILING YEAR ENDED DECEMBER 31, 2002

	TOTAL	BUSINESS OFFICE		INTEREXCHANGE CARRIER		COIN
		EU MTS & WATS	EU ACCESS P/L & OTHER	SPECIAL ACCESS	SWITCHED ACCESS	COLLECT & ADMIN
INTERSTATE & OTHER -						
EU Svc Order Proc	29,932	16,629	13,303			
EU Payment & Collect	56,538	30,104	26,434			
EU Billing Inquiry	35,495	3,721	31,774			
IX Svc Order Proc	0			0	0	
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0					0
SUBTOTAL INTERSTATE & OTHER	121,965	50,454	71,511	0	0	0
INTRASTATE INTERLATA -						
EU Svc Order Proc	0	0	0			
EU Payment & Collect	3,478	3,478	0			
EU Billing Inquiry	0	0	0			
IX Svc Order Proc	0			0	0	
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0					0
SUBTOTAL INTRASTATE INTERLATA	3,478	3,478	0	0	0	0
INTRASTATE INTRALATA -						
EU Svc Order Proc	3,326	3,326	0			
EU Payment & Collect	23,431	22,323	1,108			
EU Billing Inquiry	0	0	0			
IX Svc Order Proc	0			0	0	
IX Payment & Collect	0			0	0	
IX Billing Inquiry	0			0	0	
Coin Collect & Admin	0					0
SUBTOTAL INTRASTATE INTRALATA	26,757	25,649	1,108	0	0	0
STUDY TOTAL -						
EU Svc Order Proc	33,258	19,955	13,303			
EU Payment & Collect	83,446	55,904	27,542			
EU Billing Inquiry	35,495	3,721	31,774			
IX Svc Order Proc	0	0	0	0	0	
IX Payment & Collect	0	0	0	0	0	
IX Billing Inquiry	0	0	0	0	0	
Coin Collect & Admin	0					0
TOTAL	152,199	79,580	72,619	0	0	0
SDCOS ALLOCATION FACTOR -						
INTERSTATE & OTHER		0.634001	0.984742	1.000000	1.000000	1.000000
MSG INTRASTATE INTERLATA		0.043702			0.000000	0.000000
MSG INTRASTATE INTRALATA		0.322298			0.000000	0.000000
P/L INTRASTATE INTERLATA			0.000000	0.000000		
P/L INTRASTATE INTRALATA			0.015258	0.000000		
TOTAL		1.000000	1.000000	1.000000	1.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
COMMERCIAL OFFICE EXPENSE A/C 6623
FOR THE FILING YEAR ENDED DECEMBER 31, 2002

	JSP	MESSAGE TELEPHONE				PRIVATE LINE				
	INPUT	LDI-ER	LDI-RA	LDS-ER	LDS-RA	LDI-ER	LDI-RA	LDS-ER	LDS-RA	OTHER
EU Svc Order Proc	33,258	16,629	0	0	3,326	0	0	0	0	13,303
EU Payment & Collect	83,446	30,093	11	3,478	22,323	2,264	0	0	1,108	24,170
EU Billing Inquiry	35,495	3,721	0	0	0	0	0	0	0	31,774
IX Svc Order Proc	0	0	0	0	0	0	0	0	0	0
IX Payment & Collect	0	0	0	0	0	0	0	0	0	0
IX Billing Inquiry	0	0	0	0	0	0	0	0	0	0
Coin Collect & Admin	0	0	0	0	0	0	0	0	0	0
TOTAL 6623	152,199	50,443	11	3,478	25,649	2,264	0	0	1,108	69,247

WTD EU SVC ORD PROC PCT	1.000000	0.500000	0.000000	0.000000	0.100000	0.000000	0.000000	0.000000	0.000000	0.400000
EU BILLED REVENUE PCT	1.000000	0.360630	0.000126	0.041677	0.267511	0.027131	0.000000	0.000000	0.013278	0.289647
WTD EU BILL INQ PCT	1.000000	0.104840	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.895160
WTD IX SVC ORD PROC PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
IX BILLED REVENUE PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
WTD IX BILL INQ PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
COIN REVENUES PCT	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
FOR THE STUDY YEAR ENDED 12/31/02

SENT PAID + RECEIVED COLLECT FACTOR:

		INTERSTATE		INTRASTATE		Other
	TOTAL	InterLATA	IntraLATA	InterLATA	IntraLATA	
TOTAL MESSAGES	159,691	34,760	255	123	124,553	
PERCENT:	1.000000	0.217670	0.001597	0.000770	0.779963	
TOTAL REVENUES	$962,771	$35,624	$511	$81	$133,624	$792,931
PERCENT:	1.000000	0.037002	0.000531	0.000084	0.138791	0.823593

NOTE : Other = Local Network Services Revenues from REA form 479, Page 2 of 6, Line 1.
$797,335 - $4,404 (Voicemail) = $792,931

OB & C USERS FACTOR:

	USERS	DISTRIBUTION
MESSAGE	1,134	0.261170
OTHER	3,208	0.738830
TOTAL USERS	4,342	1.000000

	TOTAL	Interstate		Intrastate	
	TOLL	InterLATA	IntraLATA	InterLATA	IntraLATA
TOLL FACTOR	0.261170	0.056849	0.000417	0.000201	0.203703

NOTE: The Toll Factor = Message Users distribution x Message Distribution

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
REVENUE SUMMARY FOR MARKETING ALLOCATOR
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

	BALANCE PER STUDY	MESSAGE TELEPHONE INTERSTATE ERLATA	MESSAGE TELEPHONE INTERSTATE RALATA	MESSAGE TELEPHONE INTRASTATE ERLATA	MESSAGE TELEPHONE INTRASTATE RALATA	SPECIAL ACCESS INTERSTATE ERLATA	SPECIAL ACCESS INTERSTATE RALATA	SPECIAL ACCESS INTRASTATE ERLATA	SPECIAL ACCESS INTRASTATE RALATA	LOCAL
5000 LOCAL NETWORK SERVICE REVENUE										
5000 Local Service Revenue	764,887.82									
5003 Cellular/Mobile Revenue (from USW)	0.00									
5010 Payphone Revenue	4,043.61									
5060 Other Local Echange	24,000.00									
TOTAL LOCAL NETWORK SVC REV	792,931.43									792,931
5080 NETWORK ACCESS REVENUE										
5080 Interstate Access Revenue	0.00				0					
5080.3 Interstate PIC Revenue	940.00	940								
5081 End User Revenue	270,997.00	270,997								
5082 Switched Access Revenue	1,036,099.00	1,036,099								
5082.1 Interstate SW Revenue-USF	561,828.00									
5082.4 Interstate CCL Revenue	105,348.00	105,348								
5082.5 Interstate CCL Revenue-Lifeline	251,819.00	251,819								
5082.6 Interstate CCL Revenue-USF	729,385.00									
5083 Special Access Revenue	112,982.00					112,982				
5083.1 Special Access Rev - Interstate	0.00					0				
5084 Intrastate Access Revenue	451,846.62				451,847					
5084.3 Intrastate PIC	920.00				920					
5084.4 CCL Revenue - Intrastate	578,618.21				578,618					
5084.5 Special Access Revenue - Intrastate	78,848.21								78,848	
5086 Access Revenue	0.00				0					
TOTAL NETWORK ACCESS REV	4,179,631.04									
TOTAL 5000 & 5080 MINUS USF	3,681,349.47	1,665,203	0	0	1,031,385	112,982	0	0	78,848	792,931
	1.0000	0.4523			0.2802	0.0307			0.0214	0.2154
INTERSTATE CABS MINUTES	11,833,033	11,824,308	8,725							
INTRASTATE CABS MINUTES	5,009,300			15,715	4,993,585					
INTERSTATE CABS DISTRIBUTION	1.000000	0.999263	0.000737							
INTRASTATE CABS DISTRIBUTION	1.000000			0.003137	0.996863					
TOTAL OPERATING REVENUES	3,681,349	1,663,975	1,228	3,236	1,028,149	112,982			78,848	792,931
	1.000000	0.452001	0.000334	0.000879	0.279286	0.030690	0.000000	0.000000	0.021418	0.215392

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
TOTAL COMPANY CABS MINUTES
FOR STUDY YEAR ENDED 12/31/02

LM051903
FACTORS
CABS
05/30/2003

	INTERSTATE				INTRASTATE							
	INTERLATA		INTRALATA		INTERLATA		INTRALATA		LOCAL		TOTAL	
MONTH	ORIG	TERM	ORIG	TERM	ORIG	TERM	ORIG	TERM	ORIG	TERM	ORIG	TERM
JANUARY	424,644	550,997	951	0	1,166	0	222,724	156,675	0	139,879	649,485	847,551
FEBRUARY	442,709	538,648	567	0	975	0	236,811	154,107	0	127,601	681,062	820,356
MARCH	472,769	554,776	539	0	1,074	0	252,292	179,737	0	153,816	726,674	888,329
APRIL	423,609	512,157	524	0	859	0	229,404	169,673	0	115,342	654,396	797,172
MAY	454,876	548,058	636	0	1,476	0	236,283	178,498	0	138,806	693,271	865,362
JUNE	434,074	546,962	623	0	1,359	0	237,521	200,258	0	132,311	673,577	879,531
JULY	436,019	507,970	476	0	1,253	0	227,876	203,435	0	154,545	665,624	865,950
AUGUST	436,105	521,724	552	0	995	0	228,373	195,866	0	149,222	666,025	866,812
SEPTEMBER	484,089	576,472	655	0	1,685	0	245,633	188,269	0	125,156	732,062	889,897
OCTOBER	449,209	535,780	1,684	0	2,095	0	222,970	188,908	0	169,365	675,958	894,053
NOVEMBER	434,461	529,269	802	0	1,321	0	221,368	192,125	0	159,661	657,952	881,055
DECEMBER	446,432	562,499	716	0	1,457	0	234,139	190,640	0	164,962	682,744	918,101
TOTAL	5,338,996	6,485,312	8,725	0	15,715	0	2,795,394	2,198,191 =	0	1,730,666	8,158,830	10,414,169

.0031
x .50
.0015

4993585
.9969
x .150
.4985 = .50

5009300

SOURCE= PROC: ABRTM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
DEM WEIGHTING FACTOR
FOR THE STUDY YEAR ENDED DECEMBER 31, 2002

LM060903
DEM
06/09/2003

			INTERSTATE			INTRASTATE		
			(A) INTERLATA	(B) INTRALATA	(C) TOTAL	(D) INTERLATA	(E) INTRALATA	(F) TOTAL
1	1996 Unweighted DEM	'96 Unwtd DEM	0.181406	0.000134	0.18154			
2								
3	Weighting Factor	Table 1	3.0	3.0	3.0			
4								
5	1996 Weighted DEM Factor	Ln1 x Ln2	0.544218	0.000402	0.544620			
6								
7	1996 Support Factor	Ln5 - Ln1	0.362812	0.000268	0.36308			
8								
9	2002 Unweighted DEM	'02 Unwtd DEM	0.219559	0.000162	0.219721	0.000292	0.092723	0.093015
10								
11	Weighting Factor	Table 1						2.0
12								
13	Forecast COE Cat 3 Factor	Ln7 + Ln9	0.582371	0.000430	0.582801			0.186030
14								
15	Distribution		0.999262	0.000738	1.000000			
16								
17	Limitation Test	.85 Limit			0.582801			
18								
19	**Interstate Cat 3 Factor**	Ln15(A) &(B) x Ln17(C)	**0.582371**	**0.000430**	**0.582801**			0.582801
20								
21	Total Calaculated Weighted Dem	Ln13(F) + Ln19(F)						0.768831
22								
23	Limitation Test	.85 Limit						0.850000
24								
25	<Over> Limitation	Ln21(F) - Ln23(F)						0.081169
26								
27	Adjusted LDS Wtd DEM	Ln24 + Ln32						0.186030
28								
29	Forecast Unweighted DEM	'02 Unwtd DEM				0.000292	0.092723	0.093015
30								
31	Distribution					0.003139	0.996861	1.000000
32								
33	**2002 Intrastate Weighted DEM**	Ln31 x Ln27(F)				**0.000584**	**0.185446**	**0.186030**

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MINUTES OF USE FACTORS
FOR THE STUDY YEAR ENDED 12/31/02

LM051903
FACTORS
MOU
06/09/2003

				TOTAL (DEM)	TOTAL (SLU)	SLU ALLOC FACTORS **	FIXED ALLOCATOR FACTOR ***
1	Total Toll MOU -	INTERSTATE/InterLATA	Company Total	15,201,395	15,201,395	0.999263	**0.249816**
2		INTERSTATE/IntraLATA	Company Total	11,217	11,217	0.000737	**0.000184**
3	TOTAL INTERSTATE TOLL		Ln.1 + Ln.2	15,212,612	15,212,612	1.000000	0.250000
4							
5	Total Toll MOU -	INTRASTATE/InterLATA	Company Total	20,203	20,203	0.003137	**0.000784**
6		/ INTRASTATE/IntraLATA	Company Total	6,419,780	6,419,780	0.996863	**0.249216**
7	TOTAL INTRASTATE TOLL		Ln.5 + Ln.6	6,439,983	6,439,983	1.000000	0.250000
8							
9	TOTAL TOLL MOU		Ln.3 + Ln.7	21,652,595	21,652,595		
10	Total Exchange MOU		Company Total	47,583,564	47,583,564		
11	Total MOU (SLU)		Ln.9 + Ln.10	69,236,159	69,236,159		
12							
13	SLU Factor -	INTERSTATE/InterLATA	Ln. 1 / Ln.11		**0.219559**		
14		INTERSTATE/IntraLATA	Ln. 2 / Ln.11		**0.000162**		
15	TOTAL INTERSTATE SLU FACTOR		Ln.17 + Ln.18		0.219721		
16							
17	SLU Factor -	INTRASTATE/InterLATA	Ln. 5 / Ln.11		**0.000292**		
18		INTRASTATE/IntraLATA	Ln. 6 / Ln.11		**0.092723**		
19	TOTAL INTRASTATE SLU FACTOR		Ln.21 + Ln.22		0.093015		
20							
21	Unweighted DEM -	INTERSTATE/InterLATA	Ln. 1 / Ln.11	0.219559			
22		INTERSTATE/IntraLATA	Ln. 2 / Ln.11	0.000162			
23	TOTAL INTERSTATE UNWTD DEM FACTOR		Ln.25 + Ln.26	0.219721			
24							
25	Unweighted DEM -	INTRASTATE/InterLATA	Ln. 5 / Ln.11	0.000292			
26		INTRASTATE/IntraLATA	Ln. 6 / Ln.11	0.092723			
27	TOTAL INTRASTATE UNWTD DEM FACTOR		Ln.29 + Ln.30	0.093015			
28							
29	Fixed Allocator -	Interstate	Input				0.250000
30		Intrastate	Input				0.250000

** Jurisdictional Toll (SLU)/Total Toll (SLU)
*** Fixed Allocator x SLU Allocation Factor

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
DEVELOPMENT OF CMM FACTOR
STUDY YEAR ENDED 12/31/02

LM051903
FACTORS
CMM
06/10/2003

	ROUTE MILES	INTERSTATE INTERLATA	INTERSTATE INTRALATA	INTRASTATE INTERLATA	INTRASTATE INTRALATA	TOTAL
TOTAL TOLL MOU		15,201,395	11,217	20,203	6,419,780	
C.T. RATIO		1.26	1.26	1.26	1.26	
TOTAL CONVERSATION MINUTES		12,075,008	8,910	16,048	5,099,460	17,199,426
CM FACTOR		**0.702059**	**0.000518**	**0.000933**	**0.296490**	1.000000
EAGLE BUTTE - CONV. MINUTES		12,075,008	8,910	16,048	5,099,460	17,199,426
EAGLE BUTTE - P.O.C. RTE MILES	46.54	46.54	46.54	46.54	46.54	
TOTAL CONV MINUTE MILES		561,970,895	414,671	746,883	237,328,851	800,461,300
CMM FACTOR		**0.702059**	**0.000518**	**0.000933**	**0.296490**	1.000000

TOTAL CONV. MINS = TOTAL TOLL MOU/C.T. RATIO

CMM = TOTAL CONV MINS x ROUTE MILES

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
MINUTES OF USE MILE
STUDY YEAR ENDED 12/31/02

LM051903
FACTORS
MOUM
06/10/2003

TOLL MOU	TOTAL	EAGLE BUTTE	DUPREE	ISABEL	LAPLANT	TAKINI	TOTAL MOU MILE	MOU MILE FACTOR
MAINSTATIONS	3,494	2,189	416	274	369	246		
DISTRIBUTION	1.000000	0.626503	0.119061	0.078420	0.105610	0.070406		
ROUTE MILES			23.48	56.38	75.30	72.21		
LDI-INTERLATA								
TOLL MOU	15,201,395	9,523,713	1,809,897	1,192,096	1,605,413	1,070,276		
MOU MILE			42,496,383	67,210,353	120,887,635	77,284,605	307,878,975	**0.302487**
LDI-INTRALATA								
TOLL MOU	11,217	7,027	1,335	880	1,185	790		
MOU MILE			31,358	49,594	89,201	57,027	227,180	**0.000223**
LDS-INTERLATA								
TOLL MOU	20,203	12,657	2,405	1,584	2,134	1,422		
MOU MILE			56,479	89,325	160,665	102,714	409,184	**0.000402**
LDS-INTRALATA								
TOLL MOU	6,419,780	4,022,009	764,347	503,440	677,991	451,994		
MOU MILE			17,946,868	28,383,954	51,052,686	32,638,463	130,021,971	**0.127745**
EAS EXCHANGE MOU			1,328,500	241,065	1,355,215	1,373,008		
CUSTOM CALLING EXCHANGE MOU			951,754	335,777	2,071,242	1,884,353		
MOU MILE			53,540,372	32,522,357	258,012,211	235,214,091	579,289,032	**0.569143**
TOTAL MOU MILE			114,071,460	128,255,582	430,202,398	345,296,902	1,017,826,342	1.000000

DEV OF INTRA OFFICE EXCH MOU FOR CUSTOM CALLING SUBSCRIBERS	DUPREE	ISABEL	LAPLANT	TAKINI
MAINSTATIONS	416	274	369	246
CUSTOM CALLING LINES	414	131	520	366
* PERCENT CUSTOM CALLING LINES	0.995192	0.478102	1.409214	1.487805
INTRA OFFICE EXCH MOU	956,352	702,312	1,469,785	1,266,533
CUSTOM CALLING EXCHANGE MOU	951,754	335,777	2,071,242	1,884,353

* CUSTOM CALLING LINES/MAINSTATION

SOURCE CC EXCH MOU = % CC LINES x ANNUAL IAO EXCH MOU

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
TOTAL COMPANY CABS MINUTES
FOR STUDY YEAR ENDED 12/31/02

LM051903
FACTORS
CABS
06/09/2003

MONTH	INTERSTATE INTERLATA	INTERSTATE INTRALATA	TOTAL INTERSTATE	INTRASTATE INTERLATA	INTRASTATE INTRALATA	TOTAL INTRASTATE	TOTAL COMPANY
JANUARY	975,641	951	976,592	1,166	379,399	380,565	1,357,157
FEBRUARY	981,357	567	981,924	975	390,918	391,893	1,373,817
MARCH	1,027,545	539	1,028,084	1,074	432,029	433,103	1,461,187
APRIL	935,766	524	936,290	859	399,077	399,936	1,336,226
MAY	1,002,934	636	1,003,570	1,476	414,781	416,257	1,419,827
JUNE	981,036	623	981,659	1,359	437,779	439,138	1,420,797
JULY	943,989	476	944,465	1,253	431,311	432,564	1,377,029
AUGUST	957,829	552	958,381	995	424,239	425,234	1,383,615
SEPTEMBER	1,060,561	655	1,061,216	1,685	433,902	435,587	1,496,803
OCTOBER	984,989	1,684	986,673	2,095	411,878	413,973	1,400,646
NOVEMBER	963,730	802	964,532	1,321	413,493	414,814	1,379,346
DECEMBER	1,008,931	716	1,009,647	1,457	424,779	426,236	1,435,883
* TOTAL BILLABLE ACCESS MOU	11,824,308	8,725	11,833,033	15,715	4,993,585	5,009,300	16,842,333
DISTRIBUTION	0.702059	0.000518		0.000933	0.296490		1.000000
	.702577				.297423		
TOLL MINUTES OF USE	15,201,395	11,217		20,203	6,419,780		21,652,595

* SOURCE= PROC: ABRTM

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
DEVELOPMENT OF ANNUAL MINUTES OF USE
FOR THE STUDY YEAR ENDED 12/31/02

LM051903
FACTORS
USAGE
06/09/2003

EAGLE BUTTE COMPLEX	(A)	(B)	(C)	(D) (COL B/CxD)
DESCRIPTION	2002 (MOU)	RATIO	DAYS IN YEAR	ANNUAL MOU
ORIGINATING TOLL	2,241,065	84	365	9,737,961
TERMINATING TOLL	2,741,998	84	365	11,914,634
TOTAL TOLL	4,983,063			21,652,595
ORIGINATING EXCHANGE	5,671,698	84	365	24,644,878
TERMINATING EXCHANGE	5,279,040	84	365	22,938,686
TOTAL EXCHANGE	10,950,738			47,583,564
TOTAL OFFICE	15,933,801			69,236,159

NOTE: RATIO = 12 MONTHS x 7 DAYS

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
EAGLE BUTTE ANNUAL USAGE
FOR THE STUDY YEAR ENDED 12/31/02

LM060903
USAGE
ANNUAL
06/09/2003

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
ORIGINATING TOLL	216,420	218,758	220,782	207,810	204,022	209,583	166,108	168,155	162,462	159,842	149,953	157,170	2,241,065
TERMINATING TOLL	208,788	205,508	223,785	221,042	222,530	228,138	234,842	231,063	237,318	240,838	239,010	249,135	2,741,998
TOTAL TOLL	425,208	424,267	444,567	428,852	426,552	437,722	400,950	399,218	399,780	400,680	388,963	406,305	4,983,063
ORIGINATING EXCHANGE	458,488	450,977	518,767	459,195	460,742	462,143	479,275	485,087	461,523	482,313	470,210	482,978	5,671,698
TERMINATING EXCHANGE	446,172	418,102	484,745	427,593	428,408	429,752	445,147	450,575	428,993	446,838	431,858	440,857	5,279,040
TOTAL EXCHANGE	904,660	869,078	1,003,512	886,788	889,150	891,895	924,422	935,662	890,517	929,152	902,068	923,835	10,950,738
TOTAL OFFICE	1,329,868	1,293,345	1,448,078	1,315,640	1,315,702	1,329,617	1,325,372	1,334,880	1,290,297	1,329,832	1,291,032	1,330,140	15,933,802
TOTAL INTERNET	865,240	807,332	868,512	778,910	750,617	816,530	786,027	846,247	857,830	958,247	880,288	967,297	10,183,075

CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY
TOTAL COMPANY CABS MINUTES
FOR STUDY YEAR ENDED 12/31/02

LM051903
FACTORS
CABS
06/09/2003

	INTERSTATE				INTRASTATE							
	INTERLATA		INTRALATA		INTERLATA		INTRALATA		LOCAL		TOTAL	
MONTH	ORIG	TERM	ORIG	TERM	ORIG	TERM	ORIG	TERM	ORIG	TERM	ORIG	TERM
JANUARY	424,644	550,997	951	0	1,166	0	222,724	156,675	0	139,879	649,485	847,551
FEBRUARY	442,709	538,648	567	0	975	0	236,811	154,107	0	127,601	681,062	820,356
MARCH	472,769	554,776	539	0	1,074	0	252,292	179,737	0	153,816	726,674	888,329
APRIL	423,609	512,157	524	0	859	0	229,404	169,673	0	115,342	654,396	797,172
MAY	454,876	548,058	636	0	1,476	0	236,283	178,498	0	138,806	693,271	865,362
JUNE	434,074	546,962	623	0	1,359	0	237,521	200,258	0	132,311	673,577	879,531
JULY	436,019	507,970	476	0	1,253	0	227,876	203,435	0	154,545	665,624	865,950
AUGUST	436,105	521,724	552	0	995	0	228,373	195,866	0	149,222	666,025	866,812
SEPTEMBER	484,089	576,472	655	0	1,685	0	245,633	188,269	0	125,156	732,062	889,897
OCTOBER	449,209	535,780	1,684	0	2,095	0	222,970	188,908	0	169,365	675,958	894,053
NOVEMBER	434,461	529,269	802	0	1,321	0	221,368	192,125	0	159,661	657,952	881,055
DECEMBER	446,432	562,499	716	0	1,457	0	234,139	190,640	0	164,962	682,744	918,101
TOTAL	5,338,996	6,485,312	8,725	0	15,715	0	2,795,394	2,198,191	0	1,730,666	8,158,830	10,414,169

5009300

SOURCE= PROC: ABRTM

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6112. MOTOR VEHICLES EXPENSE						Period: 2002.01			2002 Beginning Balance:		0.00
01/04/02	6343	ap		610	51883	COMMERCIAL PLATES	<	>	2,136.00	0.00	2,136.00
				DEWEY COUNTY		2002010437726					
01/16/02	6406	ap		9999	51893	REPAIRS	<	>	223.05	0.00	2,359.05
				THE POLARIS SHO		2002011632692					
01/31/02	6557	pl				LD LABOR TRANS	<	>	1,678.80	0.00	4,037.85
01/31/02	6629	ap	AP/PREV	36	52110	SUPPLIES	<	>	7.99	0.00	4,045.84
				FRANK GANJE		211308					
02/26/02	6642	va				Veh Trans	<	>	288.88	0.00	4,334.72
				Period Balance For 2002.01:		4,334.72			4,334.72	0.00	4,334.72
02/28/02	6686	pl				LD LABOR TRANS	<	>	1,214.61	0.00	5,549.33
02/28/02	6781	ap	AP/PREV	91	52302	CLIPS	<	>	4.57	0.00	5,553.90
				FARMERS UNION		499092					
03/26/02	6814	va				Veh Trans	<	>	2,800.51	0.00	8,354.41
03/26/02	6815	va				Veh Trans	<	>	2,800.51	0.00	11,154.92
03/26/02	6816	gl				Reversal For 6815	<	>	0.00	2,800.51	8,354.41
				Period Balance For 2002.02:		4,019.69			6,820.20	2,800.51	8,354.41
03/29/02	6862	pl				LD LABOR TRANS	<	>	1,507.99	0.00	9,862.40
04/22/02	6979	va				Veh Trans	<	>	227.38	0.00	10,089.78
				Period Balance For 2002.03:		1,735.37			1,735.37	0.00	10,089.78
04/23/02	6988	ap	AP/CURR	83	52442	LETTERS/PICKUPS	<	>	30.20	0.00	10,119.98
				SALES & SERVICE		33277					
04/23/02	6988	ap	AP/CURR	47	52439	AMOCO GAS CARD	<	>	186.66	0.00	10,306.64
				CREDIT CARD CEN		2002042330540					
04/30/02	7059	pl				LD LABOR TRANS	<	>	3,233.23	0.00	13,539.87
04/30/02	7149	ap	AP/PREV	111	52634	TIRE MOUNTING	<	>	10.00	0.00	13,549.87
				MNI MART		2002052039519					
04/30/02	7149	ap	AP/PREV	47	52610	GAS CARD	<	>	54.14	0.00	13,604.01
				CREDIT CARD CEN		2002052044387					
04/30/02	7149	ap	AP/PREV	340	52649	SCALE FEE	<	>	3.00	0.00	13,607.01
				FARM PLAN		89982					
04/30/02	7149	ap	AP/PREV	108	52633	PARTS	<	>	58.39	0.00	13,665.40
				GTC		11586					
04/30/02	7149	ap	AP/PREV	69	52618	MOBILE PHONE INSTALLATIO	<	>	212.60	0.00	13,878.00
				WESTERN COMMUNI		02-602620					
04/30/02	7149	ap	AP/PREV	69	52618	MOBILE PHONE INSTALL	<	>	184.60	0.00	14,062.60
				WESTERN COMMUNI		05-602621					
04/30/02	7149	ap	AP/PREV	69	52618	MOBILE PHONE INSTALL	<	>	247.20	0.00	14,309.80
				WESTERN COMMUNI		02-602616					
04/30/02	7149	ap	AP/PREV	69	52618	MOBILE PHONE INSTALL	<	>	236.20	0.00	14,546.00
				WESTERN COMMUNI		02-602617					
04/30/02	7149	ap	AP/PREV	69	52618	MOBILE PHONE INSTALL	<	>	142.60	0.00	14,688.60
				WESTERN COMMUNI		02-602618					
04/30/02	7149	ap	AP/PREV	69	52618	MOBILE PHONE INSTALL	<	>	181.60	0.00	14,870.20
				WESTERN COMMUNI		02-602619					
04/30/02	7149	ap	AP/PREV	36	52607	SUPPLIES	<	>	26.97	0.00	14,897.17
				FRANK GANJE		213203					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6112. MOTOR VEHICLES EXPENSE						Period: 2002.04 (Cont'd)					
04/30/02	7149	ap	AP/PREV	36	52607	SUPPLIES	<	>	6.18	0.00	14,903.35
				FRANK GANJE		213380					
05/22/02	7178	va				Veh Trans	<	>	763.05	0.00	15,666.40
06/05/02	7223	gl				Reversal For 7178	<	>	0.00	763.05	14,903.35
06/05/02	7232	va				Veh Trans	<	>	763.05	0.00	15,666.40
				Period Balance For 2002.04:		5,576.62			6,339.67	763.05	15,666.40
05/01/02	7034	ap		610	52557	COMMERCIAL PLATES	<	>	2,973.98	0.00	18,640.38
				DEWEY COUNTY		2002050151964					
05/01/02	7034	ap		610	52558	COMM PLATES REFUND	<	>	15.00	0.00	18,655.38
				DEWEY COUNTY TR		2002050152002					
05/10/02	7087	ap		610	52568	COMMERCIAL PLATES	<	>	1,241.76	0.00	19,897.14
				DEWEY COUNTY		2002051038689					
05/21/02	7157	ap	AP/CURR	108	52633	SUPPLIES	<	>	31.95	0.00	19,929.09
				GTC		11834					
05/21/02	7157	ap	AP/CURR	378	52651	A.ANDERSON	<	>	216.16	0.00	20,145.25
				AMERICAN EXPRES		2002052146440					
05/31/02	7244	pl				LD LABOR TRANS	<	>	1,084.96	0.00	21,230.21
05/02/02	7288	gl	CR			DEWEY COUNTY TREASURER/	<	>	0.00	230.01	21,000.20
			44303								
05/31/02	7325	ap	AP/PREV	319	52829	DECAL SIGNS	<	>	400.00	0.00	21,400.20
				M & R SIGNS		5874					
05/31/02	7325	ap	AP/PREV	108	52811	SUPPLIES	<	>	31.71	0.00	21,431.91
				GTC		11984					
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	<	>	22.05	0.00	21,453.96
				FRANK GANJE		214134					
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	<	>	32.97	0.00	21,486.93
				FRANK GANJE		214135					
06/25/02	7355	va				Veh Trans	<	>	176.13	0.00	21,663.06
				Period Balance For 2002.05:		5,996.66			6,226.67	230.01	21,663.06
06/24/02	7339	ap	AP/CURR	83	52798	SUPPLIES	<	>	38.86	0.00	21,701.92
				SALES & SERVICE		34155					
06/24/02	7339	ap	AP/CURR	67	52792	SUPPLIES	<	>	216.00	0.00	21,917.92
				DITCH WITCH		C57127					
06/28/02	7390	pl				LD LABOR TRANS	<	>	1,297.24	0.00	23,215.16
06/12/02	7483	gl	CR			DEWEY COUNTY TRES/44463	<	>	0.00	67.08	23,148.08
06/28/02	7487	ap	AP/PREV	340	53011	KEROSENE	<	>	11.18	0.00	23,159.26
				FARM PLAN		155811					
06/28/02	7487	ap	AP/PREV	36	52972	SUPPLIES	<	>	27.97	0.00	23,187.23
				FRANK GANJE		215287					
06/28/02	7487	ap	AP/PREV	139	53001	PARTS	<	>	15.99	0.00	23,203.22
				NAPA		104924					
06/28/02	7487	ap	AP/PREV	67	52983	PARTS	<	>	81.67	0.00	23,284.89
				DITCH WITCH		C57241					
07/23/02	7489	va				Veh Trans	<	>	75.82	0.00	23,360.71
				Period Balance For 2002.06:		1,697.65			1,764.73	67.08	23,360.71

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6112. MOTOR VEHICLES EXPENSE						Period: 2002.06 (Cont'd)					
07/16/02	7463	ap		18	52954	PETTY CASH REIMBURSEMENT	<	>	5.00	0.00	23,365.71
				PETTY CASH		2002071638900					
07/23/02	7493	ap	AP/CURR	9999		CO PICKUP RADIOS/INSTALL	<	>	42.36	0.00	23,408.07
				CHRIS SUPPLY CO		249223					
07/23/02	7496	ap		9999		Void Check # 53044	<	>	0.00	42.36	23,365.71
				CHRIS SUPPLY CO		249223					
07/31/02	7555	pl				LD LABOR TRANS	<	>	752.62	0.00	24,118.33
07/31/02	7672	ap	AP/PREV	340	53202	KEROSENE	<	>	11.40	0.00	24,129.73
				FARM PLAN		156259					
07/31/02	7672	ap	AP/PREV	111	53185	TIRE PATCH	<	>	8.00	0.00	24,137.73
				MNI MART		31122					
07/31/02	7672	ap	AP/PREV	91	53178	REPAIR	<	>	7.00	0.00	24,144.73
				FARMERS UNION		514136					
07/31/02	7672	ap	AP/PREV	36	53155		<	>	21.98	0.00	24,166.71
				FRANK GANJE		216044					
08/26/02	7674	va				Veh Trans	<	>	110.31	0.00	24,277.02
			Period Balance For 2002.07:		916.31				958.67	42.36	24,277.02
08/30/02	7739	pl				LD LABOR TRANS	<	>	662.79	0.00	24,939.81
08/30/02	7826	ap	AP/PREV	340	53371	KEROSENE	<	>	11.61	0.00	24,951.42
				FARM PLAN		157608					
09/26/02	7840	va				Veh Trans	<	>	151.23	0.00	25,102.65
			Period Balance For 2002.08:		825.63				825.63	0.00	25,102.65
09/30/02	7881	pl				LD LABOR TRANS	<	>	731.01	0.00	25,833.66
09/30/02	7990	ap	ap/prev	340	53553	LABOR	<	>	7.28	0.00	25,840.94
				FARM PLAN		1891					
09/30/02	7990	ap	ap/prev	34	53512	MISC	<	>	2.70	0.00	25,843.64
				DALES SERVICE		25465					
09/30/02	7990	ap	ap/prev	91	53532	SUPPLIES	<	>	5.49	0.00	25,849.13
				FARMERS UNION		518070					
10/23/02	7998	va				Veh Trans	<	>	535.35	0.00	26,384.48
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	<	>	49.00	0.00	26,433.48
			AT 9/30/02								
			Period Balance For 2002.09:		1,330.83				1,330.83	0.00	26,433.48
10/31/02	8115	pl				LD LABOR TRANS	<	>	629.71	0.00	27,063.19
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	<	>	0.00	49.00	27,014.19
11/25/02	8198	va				Veh Trans	<	>	600.28	0.00	27,614.47
			Period Balance For 2002.10:		1,180.99				1,229.99	49.00	27,614.47
11/22/02	8177	ap	AP/CURR	67	53675	BATTERIES	<	>	106.84	0.00	27,721.31
				DITCH WITCH		C58069					
11/29/02	8258	pl				LD LABOR TRANS	<	>	605.51	0.00	28,326.82
11/29/02	8324	ap	AP/PREV	67	53840	REPAIRS	<	>	162.62	0.00	28,489.44
				DITCH WITCH		R26038					
11/29/02	8324	ap	AP/PREV	36	53832	SUPPLIES	<	>	35.99	0.00	28,525.43
				FRANK GANJE		220086					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6112. MOTOR VEHICLES EXPENSE						Period: 2002,11 (Cont'd)					
12/17/02	8325	va				Veh Trans	< >		174.14	0.00	28,699.57
				Period Balance For 2002,11:		1,085.10			1,085.10	0.00	28,699.57
12/31/02	8426	pl				LD LABOR TRANS	< >		885.03	0.00	29,584.60
01/21/03	8508	va				Veh Trans	< >		60.03	0.00	29,644.63
				Period Balance For 2002,12:		945.06			945.06	0.00	29,644.63
Total # Of Transactions: 79				GLSA Ending Balance:		29,644.63			33,596.64	3,952.01	29,644.63
ACCOUNT: 6114. SPECIAL PURPOSE VEHICLE EXPENSE						Period: 2002,05			2002 Beginning Balance:		0.00
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	< >		2.59	0.00	2.59
				FRANK GANJE	214737						
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	< >		1.68	0.00	4.27
				FRANK GANJE	214736						
				Period Balance For 2002,05:		4.27			4.27	0.00	4.27
07/31/02	7672	ap	AP/PREV	108	53184	SUPPLIES	< >		17.75	0.00	22.02
				GTC	14286						
07/31/02	7672	ap	AP/PREV	36	53155		< >		63.88	0.00	85.90
				FRANK GANJE	215997						
07/31/02	7672	ap	AP/PREV	36	53155		< >		31.99	0.00	117.89
				FRANK GANJE	216012						
07/31/02	7672	ap	AP/PREV	36	53155		< >		4.79	0.00	122.68
				FRANK GANJE	216120						
				Period Balance For 2002,07:		118.41			118.41	0.00	122.68
09/30/02	7990	ap	ap/prev	36	53514	SUPPLIES	< >		11.72	0.00	134.40
				FRANK GANJE	218563						
09/30/02	7990	ap	ap/prev	36	53514	SUPPLIES	< >		51.15	0.00	185.55
				FRANK GANJE	218560						
				Period Balance For 2002,09:		62.87			62.87	0.00	185.55
Total # Of Transactions: 8				GLSA Ending Balance:		185.55			185.55	0.00	185.55
ACCOUNT: 6116. OTHER WORK EQUIPMENT EXPENSE						Period: 2002,06			2002 Beginning Balance:		0.00
06/24/02	7339	ap	AP/CURR	583	52848	SUPPLIES	< >		238.00	0.00	238.00
				ALCOA FUJIKURA	88521647						
06/24/02	7339	ap	AP/CURR	378	52833	COMPANY CREDIT CARD	< >		173.65	0.00	411.65
				AMERICAN EXPRES	3732-750382-020						
06/28/02	7487	ap	AP/PREV	139	53001	PARTS	< >		5.69	0.00	417.34
				NAPA	106094						
06/28/02	7487	ap	AP/PREV	67	52983	PARTS	< >		53.13	0.00	470.47
				DITCH WITCH	C57267						

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6116. OTHER WORK EQUIPMENT EXPENSE						Period: 2002.06 (Cont'd)					
						Period Balance For 2002.06: 470.47			470.47	0.00	470.47
07/23/02	7493	ap	AP/CURR	9999	53041	SUPPLIES	< >		4.96	0.00	475.43
				WARNE CHEMICAL		107525					
						Period Balance For 2002.07: 4.96			4.96	0.00	475.43
08/27/02	7690	ap	AP/CURR	67	53166	PARTS	< >		95.10	0.00	570.53
				DITCH WITCH		C57555					
						Period Balance For 2002.08: 95.10			95.10	0.00	570.53
09/30/02	7990	ap	ap/prev	36	53514	SUPPLLIES	< >		3.79	0.00	574.32
				FRANK GANJE		218491					
09/30/02	7990	ap	ap/prev	139	53543	PARTS	< >		82.83	0.00	657.15
				NAPA		111913					
						Period Balance For 2002.09: 86.62			86.62	0.00	657.15
10/09/02	7909	ap		610	53467	COMMERCIAL PLATES	< >		558.00	0.00	1,215.15
				DEWEY COUNTY		2002100935621					
10/10/02	7913	ap		610	53475	COMMERCIAL PLATES	< >		5.00	0.00	1,220.15
				DEWEY COUNTY		2002101048745					
10/24/02	8012	ap	AP/CURR	627	53571	SUPPLIES	< >		114.15	0.00	1,334.30
				BIEGLER EQUIPME		0058885					
						Period Balance For 2002.10: 677.15			677.15	0.00	1,334.30
Total # Of Transactions: 11						GLSA Ending Balance: 1,334.30			1,334.30	0.00	1,334.30
ACCOUNT: 6121. LAND AND BUILDING EXPENSE						Period: 2002.01			2002 Beginning Balance:		0.00
01/10/02	6372	ap		68	51888	MONTHLY WATER BILLS	< >		117.10	0.00	117.10
				CITY OF E B		2002011041103					
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	< >		38.51	0.00	155.61
				SALES & SERVICE		31704					
01/22/02	6450	ap	AP/CURR	105	51940	POWER EXPENSE	< >		321.71	0.00	477.32
				MOREAU GRAND EL		5726					
01/22/02	6450	ap	AP/CURR	763	51981	FLOURESCENT LIGHT BULBS	< >		333.18	0.00	810.50
				MAINTENANCE ENG		1994260-01					
01/22/02	6450	ap	AP/CURR	18	51909	PETTY CASH REIMBURSEMENT	< >		10.00	0.00	820.50
				PETTY CASH		2002012254066					
01/31/02	6557	pl				LD LABOR TRANS	< >		2,262.45	0.00	3,082.95
01/31/02	6629	ap	AP/PREV	340	52150	DIESEL	< >		196.00	0.00	3,278.95
				FARM PLAN		152087					
01/31/02	6629	ap	AP/PREV	105	52132	POWER EXPENSE	< >		1,589.56	0.00	4,868.51
				MOREAU GRAND EL		5852					
01/31/02	6629	ap	AP/PREV	80	52123	PROPANE	< >		260.70	0.00	5,129.21
				CR GAS COMPANY		378833					
01/31/02	6629	ap	AP/PREV	80	52123	PROPANE	< >		533.25	0.00	5,662.46
				CR GAS COMPANY		379831					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6121. LAND AND BUILDING EXPENSE						Period: 2002,01 (Cont'd)					
01/31/02	6629	ap	AP/PREV	80	52123	PROPANE	<	>	276.50	0.00	5,938.96
				CR GAS COMPANY		379962					
01/31/02	6629	ap	AP/PREV	80	52123	PROPANE	<	>	237.00	0.00	6,175.96
				CR GAS COMPANY		378388					
01/31/02	6629	ap	AP/PREV	80	52123	PROPANE	<	>	135.00	0.00	6,310.96
				CR GAS COMPANY		380748					
01/31/02	6629	ap	AP/PREV	130	52139	PEST ELIMINATION	<	>	80.50	0.00	6,391.46
				ECOLAB		7373447					
01/31/02	6629	ap	AP/PREV	130	52139	PEST ELIMINATION	<	>	80.50	0.00	6,471.96
				ECOLAB		7797500					
01/31/02	6629	ap	AP/PREV	36	52110	SUPPLIES	<	>	11.10	0.00	6,483.06
				FRANK GANJE		211517					
01/31/02	6629	ap	AP/PREV	83	52124	LIGHT BULBS	<	>	118.29	0.00	6,601.35
				SALES & SERVICE		32061					
									---	---	---
			Period Balance For 2002,01:		6,601.35				6,601.35	0.00	6,601.35
02/12/02	6553	ap		68	52068	WATER BILLS	<	>	154.00	0.00	6,755.35
				CITY OF E B		2002021235615					
02/15/02	6590	ap		610	52070	TAXES/G.HUNT LAND	<	>	475.16	0.00	7,230.51
				DEWEY COUNTY		2002021532407					
02/26/02	6638	ap	AP/CURR	84	52125	GARBAGE DISPOSAL	<	>	60.00	0.00	7,290.51
				CRST SANITARY		40202/40201					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	13.27	0.00	7,303.78
				SALES & SERVICE		32232					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	24.42	0.00	7,328.20
				SALES & SERVICE		32338					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	79.25	0.00	7,407.45
				SALES & SERVICE		32336					
02/28/02	6686	pl				LD LABOR TRANS	<	>	2,495.16	0.00	9,902.61
02/28/02	6781	ap	AP/PREV	80	52296	PROPANE	<	>	487.50	0.00	10,390.11
				CR GAS COMPANY		381708					
02/28/02	6781	ap	AP/PREV	80	52296	PROPANE	<	>	300.00	0.00	10,690.11
				CR GAS COMPANY		381714					
02/28/02	6781	ap	AP/PREV	80	52296	PROPANE	<	>	112.50	0.00	10,802.61
				CR GAS COMPANY		381720					
02/28/02	6781	ap	AP/PREV	80	52296	PROPANE	<	>	375.00	0.00	11,177.61
				CR GAS COMPANY		381171					
02/28/02	6781	ap	AP/PREV	80	52296	PROPANE	<	>	37.50	0.00	11,215.11
				CR GAS COMPANY		381988					
02/28/02	6781	ap	AP/PREV	130	52311	PESTICIDE CONTROL	<	>	80.50	0.00	11,295.61
				ECOLAB		8236649					
02/28/02	6781	ap	AP/PREV	83	52298	SUPPLIES	<	>	90.97	0.00	11,386.58
				SALES & SERVICE		32404					
02/28/02	6781	ap	AP/PREV	89	52301	RUGS, MATS, ETC	<	>	20.45	0.00	11,407.03
				DUST-TEX RENTAL		476447					
02/28/02	6781	ap	AP/PREV	89	52301	RUGS, MATS, ETC	<	>	115.05	0.00	11,522.08
				DUST-TEX RENTAL		476449					
02/28/02	6781	ap	AP/PREV	84	52299	GARBAGE DISPOSAL	<	>	60.00	0.00	11,582.08
				CRST SANITARY		2002032035980					
02/28/02	6781	ap	AP/PREV	105	52307	POWER EXPENSE	<	>	1,795.35	0.00	13,377.43
				MOREAU GRAND EL		5980					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6121. LAND AND BUILDING EXPENSE						Period: 2002.02 (Cont'd)					
03/26/02	6814	va				Veh Trans	<	>	9.78	0.00	13,387.21
03/26/02	6815	va				Veh Trans	<	>	9.78	0.00	13,396.99
03/26/02	6816	gl				Reversal For 6815	<	>	0.00	9.78	13,387.21
						Period Balance For 2002.02: 6,785.86			6,795.64	9.78	13,387.21
03/11/02	6722	ap		68	52250	WATER BILLS	<	>	133.50	0.00	13,520.71
				CITY OF E B		2002031149233					
03/22/02	6801	ap	AP/CURR	36	52285	SUPPLIES	<	>	10.68	0.00	13,531.39
				FRANK GANJE		212386					
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	3.99	0.00	13,535.38
				SALES & SERVICE		32524					
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	68.92	0.00	13,604.30
				SALES & SERVICE		32691					
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	34.03	0.00	13,638.33
				SALES & SERVICE		32707					
03/29/02	6862	pl				LD LABOR TRANS	<	>	2,966.11	0.00	16,604.44
03/30/02	6969	ap	AP/PREV	340	52471	FUEL OIL	<	>	191.67	0.00	16,796.11
				FARM PLAN		153402					
03/30/02	6969	ap	AP/PREV	91	52472	KEYS	<	>	3.00	0.00	16,799.11
				FARMERS UNION		503785					
03/30/02	6969	ap	AP/PREV	84	52440	GARBAGE DISPOSAL	<	>	60.00	0.00	16,859.11
				CRST SANITARY		2002041939241					
03/30/02	6969	ap	AP/PREV	83	52442	SUPPLIES	<	>	132.00	0.00	16,991.11
				SALES & SERVICE		32492					
03/30/02	6969	ap	AP/PREV	99	52469	SUPPLIES	<	>	29.05	0.00	17,020.16
				EBERHARD BLDG		106270					
03/30/02	6969	ap	AP/PREV	99	52469	SUPPLIES	<	>	17.22	0.00	17,037.38
				EBERHARD BLDG		106289					
03/30/02	6969	ap	AP/PREV	9999	52451	SUPPLIES	<	>	5.86	0.00	17,043.24
				M & J VARIETY		1261056					
03/30/02	6969	ap	AP/PREV	105	52494	POWER EXPENSE	<	>	1,730.95	0.00	18,774.19
				MOREAU GRAND EL		6110					
03/30/02	6969	ap	AP/PREV	36	52474	SUPPLIES	<	>	11.98	0.00	18,786.17
				FRANK GANJE		212610					
03/30/02	6969	ap	AP/PREV	36	52474	SUPPLIES	<	>	35.61	0.00	18,821.78
				FRANK GANJE		212717					
03/30/02	6969	ap	AP/PREV	36	52474	SUPPLIES	<	>	12.68	0.00	18,834.46
				FRANK GANJE		212796					
						Period Balance For 2002.03: 5,447.25			5,447.25	0.00	18,834.46
04/10/02	6920	ap		68	52407	WATER BILLS	<	>	100.70	0.00	18,935.16
				CITY OF E B		2002041040937					
04/23/02	6988	ap	AP/CURR	83	52442	SUPPLIES	<	>	61.79	0.00	18,996.95
				SALES & SERVICE		33025					
04/23/02	6988	ap	AP/CURR	83	52442	SUPPLIES	<	>	49.06	0.00	19,046.01
				SALES & SERVICE		33010					
04/23/02	6988	ap	AP/CURR	104	52489	SUPPLIES	<	>	158.18	0.00	19,204.19
				LAKOTA THRIFTY		2002042339338					
04/30/02	7059	pl				LD LABOR TRANS	<	>	2,044.23	0.00	21,248.42

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6121. LAND AND BUILDING EXPENSE						Period: 2002.04 (Cont'd)					
04/30/02	7149	ap	AP/PREV	89	52626	RUGS, MATS, ETC	<	>	135.25	0.00	21,383.67
				DUST-TEX RENTAL		470825					
04/30/02	7149	ap	AP/PREV	89	52626	RUGS, MATS, ETC	<	>	28.45	0.00	21,412.12
				DUST-TEX RENTAL		470821					
04/30/02	7149	ap	AP/PREV	89	52626	RUGS, MATS, ETC	<	>	20.45	0.00	21,432.57
				DUST-TEX RENTAL		484086					
04/30/02	7149	ap	AP/PREV	89	52626	RUGS, MATS, ETC	<	>	119.65	0.00	21,552.22
				DUST-TEX RENTAL		484088					
04/30/02	7149	ap	AP/PREV	89	52626	RUGS, MATS, ETC	<	>	20.45	0.00	21,572.67
				DUST-TEX RENTAL		480234					
04/30/02	7149	ap	AP/PREV	89	52626	RUGS, MATS, ETC	<	>	119.65	0.00	21,692.32
				DUST-TEX RENTAL		480236					
04/30/02	7149	ap	AP/PREV	89	52626	RUGS, MATS,ETC	<	>	130.05	0.00	21,822.37
				DUST-TEX RENTAL		478356					
04/30/02	7149	ap	AP/PREV	89	52626	RUGS, MATS, ETC	<	>	28.45	0.00	21,850.82
				DUST-TEX RENTAL		478352					
04/30/02	7149	ap	AP/PREV	89	52626	RUGS, MATS, ETC	<	>	28.45	0.00	21,879.27
				DUST-TEX RENTAL		474562					
04/30/02	7149	ap	AP/PREV	89	52626	RUGS, MATS, ETC	<	>	135.25	0.00	22,014.52
				DUST-TEX RENTAL		474566					
04/30/02	7149	ap	AP/PREV	68	52617	WATER BILL	<	>	79.10	0.00	22,093.62
				CITY OF E B		2002052049004					
04/30/02	7149	ap	AP/PREV	68	52617	WATER BILL	<	>	34.00	0.00	22,127.62
				CITY OF E B		2002052049017					
04/30/02	7149	ap	AP/PREV	80	52621	PROPANE	<	>	300.00	0.00	22,427.62
				CR GAS COMPANY		384241					
04/30/02	7149	ap	AP/PREV	105	52631	ELECTRIC BILL	<	>	1,700.26	0.00	24,127.88
				MOREAU GRAND EL		6237					
04/30/02	7149	ap	AP/PREV	84	52623	GARBAGE DISPOSAL	<	>	60.00	0.00	24,187.88
				CRST SANITARY		2002052052709					
04/30/02	7149	ap	AP/PREV	83		SUPPLIES	<	>	57.53	0.00	24,245.41
				SALES & SERVICE		33336					
04/30/02	7149	ap	AP/PREV	83		SUPPLIES	<	>	31.71	0.00	24,277.12
				SALES & SERVICE		33349					
04/30/02	7149	ap	AP/PREV	83		SUPPLIES	<	>	41.82	0.00	24,318.94
				SALES & SERVICE		33370					
04/30/02	7149	ap	AP/PREV	36	52607	SUPPLIES	<	>	39.90	0.00	24,358.84
				FRANK GANJE		213486					
04/30/02	7149	ap	AP/PREV	104	52630	SUPPLIES	<	>	126.72	0.00	24,485.56
				LAKOTA THRIFTY		2002052132129					
				Period Balance For 2002.04:		5,651.10			5,651.10	0.00	24,485.56
05/21/02	7157	ap	AP/CURR	524	52661	SERVICE CALL/WATER HEATE	<	>	39.00	0.00	24,524.56
				D & D PLUMBING		533					
05/21/02	7157	ap	AP/CURR	89	52626	RUGS, MATS, ETC	<	>	28.45	0.00	24,553.01
				DUST-TEX RENTAL		486041					
05/21/02	7157	ap	AP/CURR	89	52626	RUGS, MATS, ETC	<	>	144.45	0.00	24,697.46
				DUST-TEX RENTAL		486045					
05/21/02	7157	ap	AP/CURR	83		SUPPLIES	<	>	14.28	0.00	24,711.74
				SALES & SERVICE		33582					

ACCOUNT: 6121. LAND AND BUILDING EXPENSE Period: 2002.05 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
05/21/02	7157	ap	AP/CURR	83		SUPPLIES	<	>	109.07	0.00	24,820.81
				SALES & SERVICE		33590					
05/21/02	7157	ap	AP/CURR	197	52645	ELEVATOR MAINTENANCE	<	>	114.38	0.00	24,935.19
				THYSSENKRUPP		269289					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	109.07	24,826.12
				SALES & SERVICE		33590					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	14.28	24,811.84
				SALES & SERVICE		33582					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	41.82	24,770.02
				SALES & SERVICE		33370					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	31.71	24,738.31
				SALES & SERVICE		33349					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	57.53	24,680.78
				SALES & SERVICE		33336					
05/31/02	7244	pl				LD LABOR TRANS	<	>	736.39	0.00	25,417.17
05/31/02	7325	ap	AP/PREV	89	52802	RUGS, MATS, ETC	<	>	21.80	0.00	25,438.97
				DUST-TEX RENTAL		488000					
05/31/02	7325	ap	AP/PREV	99	52807	SUPPLIES	<	>	30.55	0.00	25,469.52
				EBERHARD BLDG		105218					
05/31/02	7325	ap	AP/PREV	32	52776	ROCK/SOIL	<	>	28.16	0.00	25,497.68
				FAITH LUMBER CO		75475					
05/31/02	7325	ap	AP/PREV	105	52809	POWER EXPENSE	<	>	1,323.76	0.00	26,821.44
				MOREAU GRAND EL		6364					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	14.28	0.00	26,835.72
				SALES & SERVICE		33582					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	109.07	0.00	26,944.79
				SALES & SERVICE		33590					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	57.53	0.00	27,002.32
				SALES & SERVICE		33336					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	31.71	0.00	27,034.03
				SALES & SERVICE		33349					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	41.82	0.00	27,075.85
				SALES & SERVICE		33370					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	85.22	0.00	27,161.07
				SALES & SERVICE		33780					
05/31/02	7325	ap	AP/PREV	89	52802	RUGS, MATS, ETC	<	>	20.45	0.00	27,181.52
				DUST-TEX RENTAL		488001					
05/31/02	7325	ap	AP/PREV	89	52802	RUGS, MATS, ETC	<	>	119.65	0.00	27,301.17
				DUST-TEX RENTAL		488003					
05/31/02	7325	ap	AP/PREV	68	52793	WATER BILLS	<	>	96.60	0.00	27,397.77
				CITY OF E B		2002062139154					
05/31/02	7325	ap	AP/PREV	84	52799	GARBAGE DISPOSAL	<	>	40.00	0.00	27,437.77
				CRST SANITARY		2002062139215					
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	<	>	13.56	0.00	27,451.33
				FRANK GANJE		214000					
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	<	>	7.45	0.00	27,458.78
				FRANK GANJE		214085					
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	<	>	9.99	0.00	27,468.77
				FRANK GANJE		214310					
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	<	>	15.99	0.00	27,484.76
				FRANK GANJE		214678					

ACCOUNT: 6121. LAND AND BUILDING EXPENSE Period: 2002.05 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
05/31/02	7325	ap	AP/PREV	36 FRANK GANJE	52782	SUPPLIES 214680	<	>	5.18	0.00	27,489.94
05/31/02	7325	ap	AP/PREV	36 FRANK GANJE	52782	SUPPLIES 214724	<	>	44.90	0.00	27,534.84
05/31/02	7325	ap	AP/PREV	36 FRANK GANJE	52782	SUPPLIES 214716	<	>	4.99	0.00	27,539.83
05/31/02	7325	ap	AP/PREV	36 FRANK GANJE	52782	SUPPLIES 214725	<	>	5.98	0.00	27,545.81
05/31/02	7325	ap	AP/PREV	85 BURGEE LUMBER	52800	SUPPLIES 36478	<	>	35.43	0.00	27,581.24
05/31/02	7325	ap	AP/PREV	85 BURGEE LUMBER	52800	SUPPLIES 36612	<	>	92.25	0.00	27,673.49
06/25/02	7355	va				Veh Trans	<	>	6.44	0.00	27,679.93
				Period Balance For 2002.05:		3,194.37			3,448.78	254.41	27,679.93
06/11/02	7264	ap		515 BILL JANDREAU	52740	CENTRAL OFFICE SUPPLY 2002061156232	<	>	77.18	0.00	27,757.11
06/14/02	7283	ap		9999 BOHNENKAMP DAKO	52744	SUPPLIES/CO 2002061435191	<	>	97.76	0.00	27,854.87
06/14/02	7283	ap		515 BILL JANDREAU	52743	SUPPLIES 2002061435231	<	>	24.52	0.00	27,879.39
06/17/02	7287	ap		9999 JOHN HIGHT	52749	GROUND/SOD WORK 2002061734313	<	>	2,160.00	0.00	30,039.39
06/21/02	7324	ap		710 JANET KECKLER	52758	LAWN SUPPLIES 2002062147501	<	>	46.92	0.00	30,086.31
06/24/02	7339	ap	AP/CURR	83 SALES & SERVICE	52798	SUPPLIES 34303	<	>	16.81	0.00	30,103.12
06/24/02	7339	ap	AP/CURR	89 DUST-TEX RENTAL	52802	RUGS, MATS, ETC 489944	<	>	21.80	0.00	30,124.92
06/24/02	7339	ap	AP/CURR	130 ECOLAB	52818	BUG ELIMINATION 8451937	<	>	80.50	0.00	30,205.42
06/24/02	7339	ap	AP/CURR	83 SALES & SERVICE	52798	SUPPLIES 34157	<	>	7.49	0.00	30,212.91
06/24/02	7339	ap	AP/CURR	89 DUST-TEX RENTAL	52802	RUGS, MATS, ETC 489945	<	>	81.95	0.00	30,294.86
06/24/02	7339	ap	AP/CURR	89 DUST-TEX RENTAL	52802	RUGS, MATS, ETC 489949	<	>	144.45	0.00	30,439.31
06/24/02	7339	ap	AP/CURR	89 DUST-TEX RENTAL	52802	RUGS, MATS, ETC 491843	<	>	119.65	0.00	30,558.96
06/24/02	7339	ap	AP/CURR	89 DUST-TEX RENTAL	52802	RUGS, MATS, ETC 491841	<	>	20.45	0.00	30,579.41
06/24/02	7344	ap		9999 BLACK HILLS FED		REIMBURSEMENT/FENCE 2002062455935	<	>	482.46	0.00	31,061.87
06/24/02	7356	ap		9999 BLACK HILLS FED		Void Check # 52888 2002062455935	<	>	0.00	482.46	30,579.41
06/25/02	7357	ap		9999 BLACK HILL FEDE	52889	REIMBURSEMENT/FENCE 2002062555223	<	>	490.78	0.00	31,070.19
06/27/02	7373	ap		9999 UNITED BUILDING	52890	FENCE SUPPLIES 2002062732174	<	>	761.81	0.00	31,832.00
06/28/02	7390	pl				LD LABOR TRANS	<	>	2,697.61	0.00	34,529.61

ACCOUNT: 6121. LAND AND BUILDING EXPENSE Period: 2002.06 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
06/28/02	7487	ap	AP/PREV	104	52995	SUPPLIES	<	>	118.64	0.00	34,648.25
				LAKOTA THRIFTY		2002072238899					
06/28/02	7487	ap	AP/PREV	36	52972	SUPPLIES	<	>	24.78	0.00	34,673.03
				FRANK GANJE		214876					
06/28/02	7487	ap	AP/PREV	36	52972	SUPPLIES	<	>	43.16	0.00	34,716.19
				FRANK GANJE		215116					
06/28/02	7487	ap	AP/PREV	36	52972	SUPPLIES	<	>	37.74	0.00	34,753.93
				FRANK GANJE		215153					
06/28/02	7487	ap	AP/PREV	36	52972	SUPPLIES	<	>	27.57	0.00	34,781.50
				FRANK GANJE		215177					
06/28/02	7487	ap	AP/PREV	36	52972	SUPPLIES	<	>	38.62	0.00	34,820.12
				FRANK GANJE		215335					
06/28/02	7487	ap	AP/PREV	105	52996	POWER EXPENSE	<	>	1,342.83	0.00	36,162.95
				MOREAU GRAND EL		6489					
06/28/02	7487	ap	AP/PREV	68	52984	WATER EXPENSE	<	>	154.00	0.00	36,316.95
				CITY OF E B		2002072240650					
06/28/02	7487	ap	AP/PREV	84	52988	GARBAGE DISPOSAL	<	>	60.00	0.00	36,376.95
				CRST SANITARY		2002072240839					
06/28/02	7487	ap	AP/PREV	83	52987	SUPPLIES	<	>	5.74	0.00	36,382.69
				SALES & SERVICE		34419					
06/28/02	7487	ap	AP/PREV	83	52987	SUPPLIES	<	>	234.60	0.00	36,617.29
				SALES & SERVICE		34388					
07/23/02	7489	va				Veh Trans	<	>	62.68	0.00	36,679.97
				Period Balance For 2002.06:		9,000.04			9,482.50	482.46	36,679.97
07/03/02	7393	ap		9999	52930	LABOR/FENCE	<	>	588.00	0.00	37,267.97
				CHARLIE LAPLANT		2002070336980					
07/16/02	7463	ap		18	52954	PETTY CASH REIMBURSEMENT	<	>	148.15	0.00	37,416.12
				PETTY CASH		2002071638900					
07/23/02	7493	ap	AP/CURR	190	53007	SUPPLIES	<	>	325.59	0.00	37,741.71
				CHEMSEARCH		763516					
07/23/02	7493	ap	AP/CURR	83	52987	SUPPLIES	<	>	12.01	0.00	37,753.72
				SALES & SERVICE		34619					
07/23/02	7493	ap	AP/CURR	83	52987	SUPPLIES\	<	>	5.76	0.00	37,759.48
				SALES & SERVICE		34525					
07/23/02	7493	ap	AP/CURR	89	52990	RUGS, MATS, ETC	<	>	28.45	0.00	37,787.93
				DUST-TEX RENTAL		493713					
07/23/02	7493	ap	AP/CURR	89	52990	RUGS, MATS, ETC	<	>	144.45	0.00	37,932.38
				DUST-TEX RENTAL		493717					
07/23/02	7493	ap	AP/CURR	9999	53043	DIAGNOSE WINDOWS	<	>	50.00	0.00	37,982.38
				PELLA		J20963					
07/23/02	7493	ap	AP/CURR	89	52990	RUGS, MATS, ETC	<	>	73.95	0.00	38,056.33
				DUST-TEX RENTAL		495639					
07/23/02	7493	ap	AP/CURR	89	52990	RUGS, MATS, ETC	<	>	119.65	0.00	38,175.98
				DUST-TEX RENTAL		495641					
07/31/02	7555	pl				LD LABOR TRANS	<	>	3,724.28	0.00	41,900.26
07/31/02	7672	ap	AP/PREV	34	53153	GAS/LAWN MOWER	<	>	1.60	0.00	41,901.86
				DALES SERVICE		23510					
07/31/02	7672	ap	AP/PREV	104	53181	SUPPLIES	<	>	117.05	0.00	42,018.91
				LAKOTA THRIFTY		2002082639061					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6121. LAND AND BUILDING EXPENSE						Period: 2002.07 (Cont'd)					
07/31/02	7672	ap	AP/PREV	105	53182	ELECTRIC EXPENSE	<	>	1,525.38	0.00	43,544.29
				MOREAU GRAND EL		6614					
07/31/02	7672	ap	AP/PREV	83	53173	SUPPLIES	<	>	59.58	0.00	43,603.87
				SALES & SERVICE		34743					
07/31/02	7672	ap	AP/PREV	83	53173	SUPPLIS	<	>	8.99	0.00	43,612.86
				SALES & SERVICE		34518					
07/31/02	7672	ap	AP/PREV	84	53174	GARBAGE DISPOSAL	<	>	60.00	0.00	43,672.86
				CRST SANITARY		2002082640163					
07/31/02	7672	ap	AP/PREV	36	53155		<	>	9.99	0.00	43,682.85
				FRANK GANJE		215896					
07/31/02	7672	ap	AP/PREV	36	53155		<	>	18.99	0.00	43,701.84
				FRANK GANJE		216567					
07/31/02	7672	ap	AP/PREV	36	53155		<	>	7.99	0.00	43,709.83
				FRANK GANJE		216639					
07/31/02	7672	ap	AP/PREV	36	53155		<	>	9.39	0.00	43,719.22
				FRANK GANJE		216666					
07/31/02	7672	ap	AP/PREV	36	53155	SUPPLIES	<	>	5.99	0.00	43,725.21
				FRANK GANJE		216456					
08/26/02	7674	va				Veh Trans	<	>	2.02	0.00	43,727.23
			Period Balance For 2002.07:		7,047.26				7,047.26	0.00	43,727.23
08/27/02	7690	ap	AP/CURR	81	53171	SUPPLIES	<	>	6.04	0.00	43,733.27
				EB PLUMBING		19645					
08/27/02	7690	ap	AP/CURR	81	53171	SUPPLIES	<	>	207.00	0.00	43,940.27
				EB PLUMBING		2672					
08/27/02	7690	ap	AP/CURR	81	53171	SUPPLIES	<	>	11.89	0.00	43,952.16
				EB PLUMBING		2693					
08/27/02	7690	ap	AP/CURR	127	53190	INSTALL/NEW CONDENSER	<	>	5,993.00	0.00	49,945.16
				LEIDHOLT		8585					
08/27/02	7690	ap	AP/CURR	763	53229	SUPPLIES	<	>	179.24	0.00	50,124.40
				MAINTENANCE ENG		2047126-01					
08/27/02	7690	ap	AP/CURR	68	53167	WATER BILLS	<	>	248.30	0.00	50,372.70
				CITY OF E B		2002082734750					
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	34.02	0.00	50,406.72
				SALES & SERVICE		35104					
08/27/02	7690	ap	AP/CURR	89	53177	RUGS, MATS, ETC	<	>	20.45	0.00	50,427.17
				DUST-TEX RENTAL		499452					
08/27/02	7690	ap	AP/CURR	89	53177	RUGS, MATS, ETC	<	>	119.65	0.00	50,546.82
				DUST-TEX RENTAL		499454					
08/27/02	7690	ap	AP/CURR	197	53198	ELEVATOR MAINTENANCE	<	>	114.38	0.00	50,661.20
				THYSSENKRUPP		388692					
08/27/02	7690	ap	AP/CURR	89	53177	RUGS, MATS, ETC	<	>	144.45	0.00	50,805.65
				DUST-TEX RENTAL		497568					
08/27/02	7690	ap	AP/CURR	89	53177	RUGS, MATS, ETC	<	>	28.45	0.00	50,834.10
				DUST-TEX RENTAL		497564					
08/30/02	7739	pl				LD LABOR TRANS	<	>	4,083.52	0.00	54,917.62
08/30/02	7826	ap	AP/PREV	104	53352	SUPPLIES	<	>	5.82	0.00	54,923.44
				LAKOTA THRIFTY		4296888					
08/30/02	7826	ap	AP/PREV	105	53353	ELECTRIC BILL	<	>	1,380.16	0.00	56,303.60
				MOREAU GRAND EL		6740					

ACCOUNT: 6121. LAND AND BUILDING EXPENSE Period: 2002.08 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
08/30/02	7826	ap	AP/PREV	83	53343	SUPPLIES	<	>	134.18	0.00	56,437.78
				SALES & SERVICE		35363					
08/30/02	7826	ap	AP/PREV	89	53346	RUGS, MATS, ETC	<	>	144.45	0.00	56,582.23
				DUST-TEX RENTAL		501406					
08/30/02	7826	ap	AP/PREV	99	53351	SUPPLIES	<	>	5.59	0.00	56,587.82
				EBERHARD BLDG		104173					
08/30/02	7826	ap	AP/PREV	197	53367	ELEVATOR REPAIR	<	>	530.58	0.00	57,118.40
				THYSSENKRUPP		012901					
08/30/02	7826	ap	AP/PREV	130	53358	PEST ELIMINATION	<	>	80.50	0.00	57,198.90
				ECOLAB		8681928					
08/30/02	7826	ap	AP/PREV	89	53346	RUGS, MATS, ETC	<	>	21.80	0.00	57,220.70
				DUST-TEX RENTAL		501401					
08/30/02	7826	ap	AP/PREV	89	53346	RUGS, MATS, ETC	<	>	28.45	0.00	57,249.15
				DUST-TEX RENTAL		501402					
08/30/02	7826	ap	AP/PREV	83	53343	SUPPLIES	<	>	33.28	0.00	57,282.43
				SALES & SERVICE		35376					
08/30/02	7826	ap	AP/PREV	190	53366	SUPPLIES	<	>	542.14	0.00	57,824.57
				CHEMSEARCH		780914					
08/30/02	7826	ap	AP/PREV	36	53330	SUPPLIES	<	>	7.12	0.00	57,831.69
				FRANK GANJE		216952					
08/30/02	7826	ap	AP/PREV	36	53330	SUPPLIES	<	>	1.59	0.00	57,833.28
				FRANK GANJE		216949					
08/30/02	7826	ap	AP/PREV	36	53330	SUPPLIES	<	>	10.99	0.00	57,844.27
				FRANK GANJE		216987					
08/13/02	7833	gl	CR			NFUI/44727	<	>	0.00	5,493.00	52,351.27
			HAIL DAMAGE TO ROOFTOP AC UNITS								
09/26/02	7840	va				Veh Trans	<	>	38.53	0.00	52,389.80
			Period Balance For 2002.08:		8,662.57				14,155.57	5,493.00	52,389.80
09/18/02	7795	ap		524	53306	SERVICE CALL	<	>	64.14	0.00	52,453.94
				D & D PLUMBING		623					
09/25/02	7827	ap		524	53308	INSTALL BOOSTER PUMP	<	>	481.71	0.00	52,935.65
				D & D PLUMBING		625					
09/26/02	7838	ap	AP/CURR	85	53344	SUPPLIES	<	>	80.00	0.00	53,015.65
				BURGEE LUMBER		40049					
09/26/02	7838	ap	AP/CURR	68	53340	WATER BILLS	<	>	240.10	0.00	53,255.75
				CITY OF E B		2002092553583					
09/26/02	7838	ap	AP/CURR	89	53346	RUGS, MATS, ETC	<	>	119.65	0.00	53,375.40
				DUST-TEX RENTAL		503364					
09/26/02	7838	ap	AP/CURR	89	53346	RUGS, MATS, ETC	<	>	20.45	0.00	53,395.85
				DUST-TEX RENTAL		503362					
09/26/02	7838	ap	AP/CURR	83	53343	SUPPLEIS	<	>	37.12	0.00	53,432.97
				SALES & SERVICE		35476					
09/30/02	7881	pl				LD LABOR TRANS	<	>	3,608.83	0.00	57,041.80
09/30/02	7990	ap	ap/prev	34	53512	OIL	<	>	3.80	0.00	57,045.60
				DALES SERVICE		24567					
09/30/02	7990	ap	ap/prev	36	53514	SUPPLIES	<	>	19.49	0.00	57,065.09
				FRANK GANJE		217934					
09/30/02	7990	ap	ap/prev	36	53514	SUPPLIES	<	>	31.46	0.00	57,096.55
				FRANK GANJE		218113					

ACCOUNT: 6121. LAND AND BUILDING EXPENSE Period: 2002.09 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
09/30/02	7990	ap	ap/prev	36	53514	SUPPLIES	<	>	2.78	0.00	57,099.33
				FRANK GANJE		218197					
09/30/02	7990	ap	ap/prev	36	53514	SUPPLIES	<	>	15.99	0.00	57,115.32
				FRANK GANJE		218648					
09/30/02	7990	ap	ap/prev	68	53525	WATER BILL	<	>	200.00	0.00	57,315.32
				CITY OF E B		2002102238878					
09/30/02	7990	ap	ap/prev	68	53525	WATER BILL	<	>	36.00	0.00	57,351.32
				CITY OF E B		2002102238920					
09/30/02	7990	ap	ap/prev	99	53536	SUPPLIES	<	>	15.05	0.00	57,366.37
				EBERHARD BLDG		104121					
09/30/02	7990	ap	ap/prev	89	53531	RUGS, MATS, ETC	<	>	144.45	0.00	57,510.82
				DUST-TEX RENTAL		505355					
09/30/02	7990	ap	ap/prev	89	53531	RUGS, MATS, ETC	<	>	81.95	0.00	57,592.77
				DUST-TEX RENTAL		505351					
09/30/02	7990	ap	ap/prev	105	53538	ELECTRIC BILL	<	>	2,854.71	0.00	60,447.48
				MOREAU GRAND EL		6868					
09/30/02	7990	ap	ap/prev	89	53531	RUGS, MATS, ETC	<	>	21.80	0.00	60,469.28
				DUST-TEX RENTAL		505350					
09/30/02	7990	ap	ap/prev	104	53537	SUPPLIES	<	>	5.28	0.00	60,474.56
				LAKOTA THRIFTY		04 04311714					
10/23/02	7998	va				Veh Trans	<	>	7.21	0.00	60,481.77
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	<	>	241.00	0.00	60,722.77
			AT 9/30/02								
09/30/02	8147	gl	JSPAUDIT			AJE #38-RECLASSIFY CTC	<	>	0.00	500.00	60,222.77
			REVENUES, EXPENSES AND TELCO IN-KIND								
			EXPENSES TO PROPER ACCOUNTS.								
			Period Balance For 2002.09:		7,832.97				8,332.97	500.00	60,222.77
10/24/02	8012	ap	AP/CURR	89	53531	RUGS, MATS, ETC	<	>	119.65	0.00	60,342.42
				DUST-TEX RENTAL		507283					
10/24/02	8012	ap	AP/CURR	89	53531	RUGS, MATS, ETC	<	>	20.45	0.00	60,362.87
				DUST-TEX RENTAL		507281					
10/24/02	8012	ap	AP/CURR	83	53529	SUPPLIES	<	>	119.57	0.00	60,482.44
				SALES & SERVICE		36060					
10/24/02	8012	ap	AP/CURR	83	53529	SUPPLIES	<	>	143.45	0.00	60,625.89
				SALES & SERVICE		36357					
10/31/02	8115	pl				LD LABOR TRANS	<	>	3,563.72	0.00	64,189.61
10/31/02	8158	ap	AP/PREV	340	53712	HEATING FUEL	<	>	276.00	0.00	64,465.61
				FARM PLAN		159300					
10/31/02	8158	ap	AP/PREV	34	53665	MISC REPAIRS	<	>	37.10	0.00	64,502.71
				DALES SERVICE		24581					
10/31/02	8158	ap	AP/PREV	91	53686	KEYS	<	>	7.50	0.00	64,510.21
				FARMERS UNION		519907					
10/31/02	8158	ap	AP/PREV	68	53676	WATER BILLS	<	>	96.60	0.00	64,606.81
				CITY OF E B		2002111849024					
10/31/02	8158	ap	AP/PREV	99	53689	SUPPLEIS	<	>	5.27	0.00	64,612.08
				EBERHARD BLDG		104189					
10/31/02	8158	ap	AP/PREV	80	53680	PROPANE	<	>	600.00	0.00	65,212.08
				CR GAS COMPANY		388990					
10/31/02	8158	ap	AP/PREV	80	53680	PROPANE	<	>	150.00	0.00	65,362.08
				CR GAS COMPANY		382912					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6121. LAND AND BUILDING EXPENSE						Period: 2002.10 (Cont'd)					
10/31/02	8158	ap	AP/PREV	89	53685	RUGS, MATS, ETC	<	>	21.80	0.00	65,383.88
				DUST-TEX RENTAL		509257					
10/31/02	8158	ap	AP/PREV	83	53682	SUPPLIES	<	>	27.91	0.00	65,411.79
				SALES & SERVICE		36345					
10/31/02	8158	ap	AP/PREV	89	53685	RUGS, MATS, ETC	<	>	144.45	0.00	65,556.24
				DUST-TEX RENTAL		509262					
10/31/02	8158	ap	AP/PREV	89	53685	RUGS, MATS, ETC	<	>	28.45	0.00	65,584.69
				DUST-TEX RENTAL		509258					
10/31/02	8158	ap	AP/PREV	84	53683	GARBAGE DISPOSAL	<	>	40.00	0.00	65,624.69
				CRST SANITARY		2002111850933					
10/31/02	8158	ap	AP/PREV	105	53691	POWER EXPENSE	<	>	1,518.90	0.00	67,143.59
				MOREAU GRAND EL		6997					
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	<	>	0.00	241.00	66,902.59
10/31/02	8183	ap	AP/PREV	36	53750	SUPPLIES	<	>	9.98	0.00	66,912.57
				FRANK GANJE		218894					
10/31/02	8183	ap	AP/PREV	36	53750	SUPPLIES	<	>	59.99	0.00	66,972.56
				FRANK GANJE		219865					
10/31/02	8183	ap	AP/PREV	36	53750	SUPPLIES	<	>	79.98	0.00	67,052.54
				FRANK GANJE		219853					
11/25/02	8198	va				Veh Trans	<	>	1.91	0.00	67,054.45
			Period Balance For 2002.10:		6,831.68				7,072.68	241.00	67,054.45
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	48.21	0.00	67,102.66
				SALES & SERVICE		36665					
11/22/02	8177	ap	AP/CURR	89	53685	RUGS, MATS, ETC	<	>	119.65	0.00	67,222.31
				DUST-TEX RENTAL		511164					
11/22/02	8177	ap	AP/CURR	89	53685	RUGS, MATS, ETC	<	>	20.45	0.00	67,242.76
				DUST-TEX RENTAL		511162					
11/22/02	8177	ap	AP/CURR	197	53706	ELEVATOR MAINTENANCE	<	>	118.50	0.00	67,361.26
				THYSSENKRUPP		68099					
11/22/02	8177	ap	AP/CURR	159	53704	MAINTENANCE	<	>	73.00	0.00	67,434.26
				OVERHEAD DOOR		16934					
11/22/02	8177	ap	AP/CURR	89	53685	RUGS, MATS, ETC	<	>	81.95	0.00	67,516.21
				DUST-TEX RENTAL		513185					
11/22/02	8177	ap	AP/CURR	89	53685	RUGS,MATS, ETC	<	>	144.45	0.00	67,660.66
				DUST-TEX RENTAL		513189					
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	190.35	0.00	67,851.01
				SALES & SERVICE		36842					
11/29/02	8258	pl				LD LABOR TRANS	<	>	3,966.83	0.00	71,817.84
11/29/02	8324	ap	AP/PREV	91	53851	KEY	<	>	1.50	0.00	71,819.34
				FARMERS UNION		522094					
11/29/02	8324	ap	AP/PREV	80	53844	PROPANE	<	>	237.00	0.00	72,056.34
				CR GAS COMPANY		390433					
11/29/02	8324	ap	AP/PREV	105	53855	ELECTRIC EXPENSE	<	>	672.47	0.00	72,728.81
				MOREAU GRAND EL		7126					
11/29/02	8324	ap	AP/PREV	83	53846	SUPPLIES	<	>	110.59	0.00	72,839.40
				SALES & SERVICE		36885					
11/29/02	8324	ap	AP/PREV	83	53846	SUPPLIES	<	>	152.06	0.00	72,991.46
				SALES & SERVICE		36953					
11/29/02	8324	ap	AP/PREV	130	53860	MONTHLY MAINTENANCE	<	>	80.50	0.00	73,071.96
				ECOLAB		8917855					

ACCOUNT: 6121. LAND AND BUILDING EXPENSE Period: 2002.11 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
11/29/02	8324	ap	AP/PREV	36	53832	SUPPLIES	<	>	10.36	0.00	73,082.32
				FRANK GANJE		219993					
11/29/02	8324	ap	AP/PREV	36	53832	SUPPLIES	<	>	19.99	0.00	73,102.31
				FRANK GANJE		220512					
11/29/02	8324	ap	AP/PREV	36	53832	SUPPLIES	<	>	5.98	0.00	73,108.29
				FRANK GANJE		220584					
11/29/02	8324	ap	AP/PREV	36	53832	SUPPLIES	<	>	119.98	0.00	73,228.27
				FRANK GANJE		220652					
11/29/02	8324	ap	AP/PREV	81	53845	SUPPLIES	<	>	2.00	0.00	73,230.27
				EB PLUMBING		18570					
11/29/02	8324	ap	AP/PREV	81	53845	SUPPLIES	<	>	338.50	0.00	73,568.77
				EB PLUMBING		2421					
11/29/02	8324	ap	AP/PREV	159		SUPPLIES	<	>	143.10	0.00	73,711.87
				OVERHEAD DOOR		35929					
12/17/02	8325	va				Veh Trans	<	>	1.01	0.00	73,712.88
			Period Balance For 2002.11:		6,658.43				6,658.43	0.00	73,712.88
12/09/02	8265	ap		520	53811	REIMBURSEMENT/LIGHTS	<	>	44.46	0.00	73,757.34
				ANITA ANDERSON		2002120940238					
12/19/02	8344	ap	AP/CURR	84	53847	GARBAGE DISPOSAL	<	>	50.00	0.00	73,807.34
				CRST SANITARY		2002121831280					
12/19/02	8344	ap	AP/CURR	190	53868	SUPPLIES	<	>	316.24	0.00	74,123.58
				CHEMSEARCH		814205					
12/19/02	8344	ap	AP/CURR	89	53850	RUGS, MATS, ETC	<	>	119.65	0.00	74,243.23
				DUST-TEX RENTAL		515162					
12/19/02	8344	ap	AP/CURR	89	53850	RUGS, MATS, ETC	<	>	32.45	0.00	74,275.68
				DUST-TEX RENTAL		515160					
12/19/02	8344	ap	AP/CURR	68	53841	WATER BILLS	<	>	108.90	0.00	74,384.58
				CITY OF E B		2002121839131					
12/31/02	8426	pl				LD LABOR TRANS	<	>	3,971.85	0.00	78,356.43
12/31/02	8499	ap	ap/prev	340	54035	FUEL OIL	<	>	143.64	0.00	78,500.07
				FARM PLAN		160319					
12/31/02	8499	ap	ap/prev	80	54004	PROPANE	<	>	84.00	0.00	78,584.07
				CR GAS COMPANY		390580					
12/31/02	8499	ap	ap/prev	80	54004	PROPANE	<	>	210.00	0.00	78,794.07
				CR GAS COMPANY		390730					
12/31/02	8499	ap	ap/prev	81	54005	SERVICE CALL	<	>	115.00	0.00	78,909.07
				EB PLUMBING		19958					
12/31/02	8499	ap	ap/prev	105	54016	ELECTRIC BILL	<	>	1,955.03	0.00	80,864.10
				MOREAU GRAND EL		7259					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	9.90	0.00	80,874.00
				LAKOTA THRIFTY		01418301					
12/31/02	8499	ap	ap/prev	89	54009	RUGS, MATS, ETC	<	>	28.45	0.00	80,902.45
				DUST-TEX RENTAL		517244					
12/31/02	8499	ap	ap/prev	89	54009	RUGS, MATS, ETC	<	>	144.45	0.00	81,046.90
				DUST-TEX RENTAL		517248					
12/31/02	8499	ap	ap/prev	159	54030	DOOR REPAIR	<	>	114.50	0.00	81,161.40
				OVERHEAD DOOR		17141					
12/31/02	8499	ap	ap/prev	9999	54065	KEY SWITCH	<	>	143.10	0.00	81,304.50
				OVERHEAD DOOR C		35929					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6121. LAND AND BUILDING EXPENSE						Period: 2002.12 (Cont'd)					
12/31/02	8499	ap	ap/prev	89	54009	RUGS, MATS, ETC	< >		21.80	0.00	81,326.30
				DUST-TEX RENTAL		517243					
12/31/02	8499	ap	ap/prev	674	54056	SUPPLIES	< >		8.94	0.00	81,335.24
				BURRESS FEEDS &		37906					
12/31/02	8499	ap	ap/prev	674	54056	SUPPLIES	< >		154.31	0.00	81,489.55
				BURRESS FEEDS &		37708					
12/31/02	8499	ap	ap/prev	36	53990	SUPPLIES	< >		8.99	0.00	81,498.54
				FRANK GANJE		221025					
12/31/02	8499	ap	ap/prev	36	53990	SUPPLIES	< >		4.59	0.00	81,503.13
				FRANK GANJE		221181					
12/31/02	8499	ap	ap/prev	36	53990	SUPPLIES	< >		6.99	0.00	81,510.12
				FRANK GANJE		221196					
12/31/02	8499	ap	ap/prev	36	53990	SUPPLIES	< >		1.99	0.00	81,512.11
				FRANK GANJE		221205					
12/31/02	8499	ap	ap/prev	36	53990	SUPPLIES	< >		7.45	0.00	81,519.56
				FRANK GANJE		221618					
12/31/02	8499	ap	ap/prev	36	53990	SUPPLIES	< >		9.98	0.00	81,529.54
				FRANK GANJE		221715					
01/21/03	8508	va				Veh Trans	< >		3.29	0.00	81,532.83
				Period Balance For 2002.12:		7,819.95			7,819.95	0.00	81,532.83
Total # Of Transactions: 296				GLSA Ending Balance:		81,532.83			88,513.48	6,980.65	81,532.83
ACCOUNT: 6122. FURNITURE EXPENSE									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
ACCOUNT: 6123. OFFICE EQUIPMENT EXPENSE						Period: 2002.01			2002 Beginning Balance:		0.00
01/22/02	6450	ap	AP/CURR	648	51975	SUPPLIES	< >		23.49	0.00	23.49
				ZONES		P18866860102					
01/31/02	6629	ap	AP/PREV	12	52100	COPIER MACHINE	< >		118.96	0.00	142.45
				OFFICE EQUIP		00199					
01/31/02	6629	ap	AP/PREV	36	52110	SUPPLIES	< >		36.95	0.00	179.40
				FRANK GANJE		211062					
				Period Balance For 2002.01:		179.40			179.40	0.00	179.40
02/26/02	6638	ap	AP/CURR	12	52100	MONTHLY COPIES	< >		65.96	0.00	245.36
				OFFICE EQUIP		01103					
				Period Balance For 2002.02:		65.96			65.96	0.00	245.36
03/22/02	6801	ap	AP/CURR	689	52343	SUPPLIES	< >		239.98	0.00	485.34
				INSIGHT		A0200831					
				Period Balance For 2002.03:		239.98			239.98	0.00	485.34
05/21/02	7157	ap	AP/CURR	12	52595	SERVICE CALL/COPIER	< >		64.00	0.00	549.34
				OFFICE EQUIP		04881					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6123. OFFICE EQUIPMENT EXPENSE						Period: 2002,05 (Cont'd)					
						Period Balance For 2002,05: 64.00			64.00	0.00	549.34
07/31/02	7672	ap	AP/PREV	12	53143	COPY CHARGE	<	>	59.52	0.00	608.86
				OFFICE EQUIP		7229					
						Period Balance For 2002,07: 59.52			59.52	0.00	608.86
08/30/02	7826	ap	AP/PREV	647	53391	SERVICE PRINTER	<	>	80.00	0.00	688.86
				THE TECHNOLOGY		AAAA407459					
08/30/02	7826	ap	AP/PREV	647	53391	SERVICE PRINTER	<	>	120.00	0.00	808.86
				THE TECHNOLOGY		AAAA407460					
08/30/02	7826	ap	AP/PREV	647	53391	SERVICE PRINTER	<	>	420.00	0.00	1,228.86
				THE TECHNOLOGY		AAAA407583					
08/30/02	7826	ap	AP/PREV	647	53391	SERVICE PRINTER	<	>	80.00	0.00	1,308.86
				THE TECHNOLOGY		AAAA407641					
08/30/02	7826	ap	AP/PREV	12	53319	COPIER CHARGE	<	>	63.84	0.00	1,372.70
				OFFICE EQUIP		8458					
						Period Balance For 2002,08: 763.84			763.84	0.00	1,372.70
09/30/02	7990	ap	ap/prev	12	53502	COPY CHARGE	<	>	78.00	0.00	1,450.70
				OFFICE EQUIP		9698					
09/30/02	8147	gl	JSPAUDIT			AJE #4-TO ACCRUE ADD'L	<	>	59.95	0.00	1,510.65
			ACCOUNTS PAYABLE AT 9/30/02.								
						Period Balance For 2002,09: 137.95			137.95	0.00	1,510.65
10/24/02	8012	ap	AP/CURR	83	53529	SUPPLIES	<	>	84.96	0.00	1,595.61
				SALES & SERVICE		36333					
10/24/02	8012	ap	AP/CURR	27	53507	MAIL MACH/EQUIP BILLING	<	>	1,214.15	0.00	2,809.76
				PBCC		4148060-SP02					
10/24/02	8012	ap	AP/CURR	639		POSTAGE	<	>	178.10	0.00	2,987.86
				POSTAGE BY PHON		2002102352226					
10/24/02	8012	ap	AP/CURR	60	53523	SUPPLIES	<	>	59.95	0.00	3,047.81
				DELL DIRECT		104525788					
10/31/02	8158	ap	AP/PREV	12	53658	COPIER MACHINGE	<	>	60.24	0.00	3,108.05
				OFFICE EQUIP		11058					
10/31/02	8158	ap	AP/PREV	647	53730	PRINTER MAINTENANCE	<	>	80.00	0.00	3,188.05
				THE TECHNOLOGY		AAAA407841					
10/31/02	8158	ap	AP/PREV	639	53729	SUPPLIES	<	>	178.10	0.00	3,366.15
				POSTAGE BY PHON		2002111859398					
10/01/02	8170	gl	JSPAUDIT			REV AJE#4-ACCTS PAYABLE	<	>	0.00	59.95	3,306.20
						Period Balance For 2002,10: 1,795.55			1,855.50	59.95	3,306.20
10/25/02	8068	ap		639		Void Check # 53572	<	>	0.00	178.10	3,128.10
				POSTAGE BY PHON		2002102352226					
11/25/02	8201	ap		186	53756	COIN SORTER/COUNTER	<	>	445.00	0.00	3,573.10
				MONEY HANDLING		2002112554452					
11/29/02	8324	ap	AP/PREV	12	53821	COPIER MACHINE	<	>	105.72	0.00	3,678.82
				OFFICE EQUIP		12108					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6123. OFFICE EQUIPMENT EXPENSE						Period: 2002.11 (Cont'd)					
						Period Balance For 2002.11: 372.62			550.72	178.10	3,678.82
12/31/02	8499	ap	ap/prev	12	53981	COPIER CHARGES	<	>	70.92	0.00	3,749.74
				OFFICE EQUIP		13264					
						Period Balance For 2002.12: 70.92			70.92	0.00	3,749.74
Total # Of Transactions: 26						GLSA Ending Balance: 3,749.74			3,987.79	238.05	3,749.74
ACCOUNT: 6124. GENERAL PURPOSE COMPUTER EXPENSE						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6629	ap	AP/PREV	60	52118	OFFICE EQUIPMENT	<	>	27.95	0.00	27.95
				DELL DIRECT		745184598					
01/31/02	6629	ap	AP/PREV	648	52170	OFFICE SUPPLIES	<	>	197.12	0.00	225.07
				ZONES		P18932670101					
01/31/02	6629	ap	AP/PREV	648	52170	OFFICE SUPPLIES	<	>	58.79	0.00	283.86
				ZONES		P19014230101					
						Period Balance For 2002.01: 283.86			283.86	0.00	283.86
04/23/02	6988	ap	AP/CURR	60	52450	OFFICE SUPPLIES	<	>	35.45	0.00	319.31
				DELL DIRECT		807154471					
						Period Balance For 2002.04: 35.45			35.45	0.00	319.31
05/31/02	7325	ap	AP/PREV	12	52767	COPIER SERVICE	<	>	126.96	0.00	446.27
				OFFICE EQUIP		5362					
						Period Balance For 2002.05: 126.96			126.96	0.00	446.27
06/28/02	7487	ap	AP/PREV	12	52962	COPY MAINTENANCE	<	>	16.80	0.00	463.07
				OFFICE EQUIP		06326					
06/28/02	7487	ap	AP/PREV	12	52962	COPY MAINTENANCE	<	>	66.84	0.00	529.91
				OFFICE EQUIP		06327					
06/28/02	7487	ap	AP/PREV	689	53033	SUPUPLIES	<	>	1,081.50	0.00	1,611.41
				INSIGHT		A0632186					
06/28/02	7487	ap	AP/PREV	689	53033	SUPPLIES	<	>	38.99	0.00	1,650.40
				INSIGHT		A0626803					
06/28/02	7487	ap	AP/PREV	689	53033	SUPPLIES	<	>	356.79	0.00	2,007.19
				INSIGHT		A0613288					
						Period Balance For 2002.06: 1,560.92			1,560.92	0.00	2,007.19
07/23/02	7493	ap	AP/CURR	689	53033	SUPPLIES	<	>	749.95	0.00	2,757.14
				INSIGHT		A0637593					
07/31/02	7672	ap	AP/PREV	83	53173	SUPPLIES	<	>	99.98	0.00	2,857.12
				SALES & SERVICE		34726					
07/23/02	7837	gl	GLJUL02			RECLASSIFY CK 52962	<	>	0.00	16.80	2,840.32
			OFFICE EQUIPMENT CO								

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6124. GENERAL PURPOSE COMPUTER EXPENSE						Period: 2002.07 (Cont'd)					
						Period Balance For 2002.07: 833.13			849.93	16.80	2,840.32
08/27/02	7690	ap	AP/CURR	689 INSIGHT	53225	SUPPLIES Z0790345	<	>	234.74	0.00	3,075.06
						Period Balance For 2002.08: 234.74			234.74	0.00	3,075.06
09/26/02	7838	ap	AP/CURR	689 INSIGHT	53395	SUPPLIES A0890141	<	>	953.57	0.00	4,028.63
						Period Balance For 2002.09: 953.57			953.57	0.00	4,028.63
10/24/02	8012	ap	AP/CURR	689 INSIGHT	53574	SUPPLIES A1011106	<	>	304.00	0.00	4,332.63
10/31/02	8183	ap	AP/PREV	689 INSIGHT	53754	SUPPLIES A1066990	<	>	214.98	0.00	4,547.61
						Period Balance For 2002.10: 518.98			518.98	0.00	4,547.61
11/22/02	8177	ap	AP/CURR	689 INSIGHT	53734	SUPPLIES A1102975	<	>	149.98	0.00	4,697.59
11/22/02	8177	ap	AP/CURR	689 INSIGHT	53734	SUPPLIES A1086293	<	>	30.99	0.00	4,728.58
11/29/02	8349	ap	AP/PREV	60 DELL DIRECT	53919	SUPPLIES 169079549	<	>	56.51	0.00	4,785.09
11/29/02	8349	ap	AP/PREV	689 INSIGHT	53922	SUPPLIES A1193796	<	>	82.98	0.00	4,868.07
11/29/02	8349	ap	AP/PREV	689 INSIGHT	53922	SUPPLIES A1165266	<	>	55.98	0.00	4,924.05
11/29/02	8349	ap	AP/PREV	689 INSIGHT	53922	SUPPLIES A1143271	<	>	88.98	0.00	5,013.03
						Period Balance For 2002.11: 465.42			465.42	0.00	5,013.03
12/19/02	8344	ap	AP/CURR	689 INSIGHT	53893	SUPPLIES A1200446	<	>	161.97	0.00	5,175.00
12/31/02	8499	ap	ap/prev	60 DELL DIRECT	53997	SUPPLIES 165393852	<	>	56.51	0.00	5,231.51
12/31/02	8499	ap	ap/prev	60 DELL DIRECT	53997	SUPPLIES 165393274	<	>	36.45	0.00	5,267.96
12/31/02	8499	ap	ap/prev	689 INSIGHT	54058	A1229838	<	>	0.00	88.98	5,178.98
						Period Balance For 2002.12: 165.95			254.93	88.98	5,178.98
Total # Of Transactions: 27						GLSA Ending Balance: 5,178.98			5,284.76	105.78	5,178.98
Grand Total For All Transactions: 447									132,902.52	11,276.49	121,626.03

Total # Of Accounts Out Of Balance: 0

ACCOUNT: 6210. CENTRAL OFFICE SWITCHING EXPENSE Period: 2002.01

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
						2002 Beginning Balance:					0.00
01/22/02	6450	ap	AP/CURR	69	51927	MAINTENANCE Repeater maintenance			394.00	0.00	394.00
				WESTERN COMMUNI		02-600595					
01/22/02	6450	ap	AP/CURR	726	51978	SUPPLIES	<	>	956.35	0.00	1,350.35
				FUJITSU NETWORK		90486231					
01/31/02	6557	pl				LD LABOR TRANS	<	>	18,286.61	0.00	19,636.96
01/31/02	6629	ap	AP/PREV	54	52115	UPS SERVICE	<	>	4.78	0.00	19,641.74
				UPS		570985032					
02/26/02	6642	va				Veh Trans	<	>	174.03	0.00	19,815.77
						Period Balance For 2002.01: 19,815.77			19,815.77	0.00	19,815.77
02/26/02	6638	ap	AP/CURR	123	52138	SUPPLIS	<	>	440.00	0.00	20,255.77
				NORTEL NETWORKS		5000600314					
02/26/02	6638	ap	AP/CURR	38	52111	SUPPLIES	<	>	233.06	0.00	20,488.83
				COMSTOCK		26864					
02/26/02	6638	ap	AP/CURR	740	52177	CANCELLATION FEE	<	>	25.00	0.00	20,513.83
				COMPUMASTER		6500897					
02/26/02	6638	ap	AP/CURR	740	52177	CANCELLATION FEE	<	>	25.00	0.00	20,538.83
				COMPUMASTER		6500893					
02/26/02	6638	ap	AP/CURR	35	52109	AIRLINE TICKETS	<	>	411.00	0.00	20,949.83
				DAKOTA TRAVEL		25682					
02/26/02	6638	ap	AP/CURR	35	52109	AIRLINE TICKETS	<	>	909.00	0.00	21,858.83
				DAKOTA TRAVEL		25704					
02/26/02	6638	ap	AP/CURR	35	52109	AIRLINE TICKETS	<	>	431.00	0.00	22,289.83
				DAKOTA TRAVEL		25670					
02/26/02	6638	ap	AP/CURR	659		CO TRAINING	<	>	1,695.00	0.00	23,984.83
				GLOBAL KNOWLEDG		20323050					
02/26/02	6638	ap	AP/CURR	659		CO TRAINING	<	>	1,695.00	0.00	25,679.83
				GLOBAL KNOWLEDG		20323051					
02/26/02	6638	ap	AP/CURR	576	52165	SUPPLIES	<	>	240.80	0.00	25,920.63
				DAKOTA SUPPLY		3463442					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	11.19	0.00	25,931.82
				SALES & SERVICE		32169					
02/28/02	6686	pl				LD LABOR TRANS	<	>	17,969.15	0.00	43,900.97
02/28/02	6781	ap	AP/PREV	91	52302	KEYS	<	>	3.00	0.00	43,903.97
				FARMERS UNION		497857					
02/28/02	6781	ap	AP/PREV	36	52285	SUPPLIES	<	>	3.29	0.00	43,907.26
				FRANK GANJE		212074					
02/28/02	6781	ap	AP/PREV	576	52337	SUPPLIES	<	>	191.64	0.00	44,098.90
				DAKOTA SUPPLY		3470929					
02/28/02	6781	ap	AP/PREV	69	52294	SUPPLIES	<	>	394.00	0.00	44,492.90
				WESTERN COMMUNI		02-601301					
03/26/02	6814	va				Veh Trans	<	>	197.81	0.00	44,690.71
03/26/02	6815	va				Veh Trans	<	>	197.81	0.00	44,888.52
03/26/02	6816	gl				Reversal For 6815	<	>	0.00	197.81	44,690.71
02/28/02	6819	gl	GLFEB02			CK 52091-DUSTIN WARD	<	>	217.66	0.00	44,908.37
						Period Balance For 2002.02: 25,092.60			25,290.41	197.81	44,908.37
02/26/02	6683	ap		659		Void Check # 52172	<	>	0.00	1,695.00	43,213.37
				GLOBAL KNOWLEDG		20323051					

ACCOUNT: 6210. CENTRAL OFFICE SWITCHING EXPENSE Period: 2002.03 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
02/26/02	6683	ap		659		Void Check # 52172	<	>	0.00	1,695.00	41,518.37
				GLOBAL KNOWLEDG		20323050					
03/22/02	6801	ap	AP/CURR	576	52337	SUPPLIES	<	>	103.20	0.00	41,621.57
				DAKOTA SUPPLY		3479338					
03/22/02	6801	ap	AP/CURR	38	52286	SUPPLIES	<	>	118.65	0.00	41,740.22
				COMSTOCK		27039					
03/22/02	6801	ap	AP/CURR	38	52286	SUPPLIES	<	>	493.65	0.00	42,233.87
				COMSTOCK		27022					
03/22/02	6801	ap	AP/CURR	378	52322	KIM PETERSON	<	>	65.00	0.00	42,298.87
				AMERICAN EXPRES		2002032057988					
03/22/02	6801	ap	AP/CURR	378	52322	AMERICAN EXPRESS CARD	<	>	2,464.49	0.00	44,763.36
				AMERICAN EXPRES		2002032057988					
03/22/02	6801	ap	AP/CURR	82	52297	REGISTRATION FEES	<	>	150.00	0.00	44,913.36
				TELEPHONE AT&S		393					
03/22/02	6801	ap	AP/CURR	54	52290	UPS SERVICE	<	>	21.70	0.00	44,935.06
				UPS		570985102					
03/22/02	6801	ap	AP/CURR	54	52290	UPS SERVICE	<	>	4.55	0.00	44,939.61
				UPS		570985112					
03/22/02	6801	ap	AP/CURR	54	52290	UPS SERVICE	<	>	4.54	0.00	44,944.15
				UPS		570985112					
03/29/02	6862	pl				LD LABOR TRANS	<	>	19,004.12	0.00	63,948.27
03/30/02	6969	ap	AP/PREV	649	52475	TOWER INSPECTION	<	>	3,563.88	0.00	67,512.15
				GREAT PLAINS TO		5978					
03/30/02	6969	ap	AP/PREV	689	52479	SUPPLIES	<	>	71.97	0.00	67,584.12
				INSIGHT		A0283313					
03/30/02	6969	ap	AP/PREV	689	52479	SUPPLIES	<	>	55.97	0.00	67,640.09
				INSIGHT		A0281769					
03/30/02	6969	ap	AP/PREV	69	52519	MONTHLY MAINTENANCE of Repeaters			394.00	0.00	68,034.09
				WESTERN COMMUNI		02-601867					
03/30/02	6969	ap	AP/PREV	460	52478	SUPPLIES	<	>	795.00	0.00	68,829.09
				INNOVATIVE SYST		873					
03/30/02	6969	ap	AP/PREV	38	52438	SUPPLIES	<	>	276.75	0.00	69,105.84
				COMSTOCK		27014-A					
03/30/02	6969	ap	AP/PREV	38	52438	SUPPLIES	<	>	469.12	0.00	69,574.96
				COMSTOCK		27112					
03/30/02	6969	ap	AP/PREV	38	52438	SUPPLIES	<	>	493.89	0.00	70,068.85
				COMSTOCK		27291					
03/30/02	6969	ap	AP/PREV	79	52443	SUPPLIES	<	>	195.16	0.00	70,264.01
				CUMMINS		040-99932					
03/30/02	6969	ap	AP/PREV	79	52443	SUPPLIES	<	>	260.00	0.00	70,524.01
				CUMMINS		040-99952					
03/30/02	6969	ap	AP/PREV	79	52443	SUPPLIES	<	>	260.00	0.00	70,784.01
				CUMMINS		040-99950					
03/30/02	6969	ap	AP/PREV	79	52443	SUPPLIES	<	>	260.00	0.00	71,044.01
				CUMMINS		040-99951					
03/30/02	6969	ap	AP/PREV	79	52443	SUPPLIES	<	>	260.00	0.00	71,304.01
				CUMMINS		040-99949					
03/30/02	6969	ap	AP/PREV	79	52443	SUPPLIES	<	>	260.00	0.00	71,564.01
				CUMMINS		040-99948					
04/22/02	6979	va				Veh Trans	<	>	209.19	0.00	71,773.20
03/29/02	6994	gl	GLMAR02			CK 52244-KEN WHITE EYES	<	>	274.35	0.00	72,047.55

ACCOUNT: 6210. CENTRAL OFFICE SWITCHING EXPENSE Period: 2002.03 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
03/29/02	6994	gl	GLMAR02			CK 52248-KEN WHITE EYES	< >		45.00	0.00	72,092.55
03/29/02	6994	gl	GLMAR02			CK 52249-BILL JANDREAU	< >		45.00	0.00	72,137.55
			Period Balance For 2002.03:			27,229.18			30,619.18	3,390.00	72,137.55
04/23/02	6988	ap	AP/CURR	38	52438	SUPPLIES	< >		233.72	0.00	72,371.27
				COMSTOCK		27348					
04/23/02	6988	ap	AP/CURR	378	52429	AMERICAN EXPRESS CARD	< >		226.24	0.00	72,597.51
				AMERICAN EXPRES		2002042256387					
04/23/02	6988	ap	AP/CURR	83	52442	SUPPLIES	< >		33.00	0.00	72,630.51
				SALES & SERVICE		32899					
04/30/02	7059	pl				LD LABOR TRANS	< >		19,829.68	0.00	92,460.19
04/30/02	7149	ap	AP/PREV	83		SUPPLIES	< >		469.90	0.00	92,930.09
				SALES & SERVICE		33309					
04/30/02	7149	ap	AP/PREV	69	52618	MONTHLY MAINTENANCE	< >		394.00	0.00	93,324.09
				WESTERN COMMUNI		02-602560					
04/30/02	7149	ap	AP/PREV	36	52607	SUPPLIES	< >		8.16	0.00	93,332.25
				FRANK GANJE		213347					
04/30/02	7149	ap	AP/PREV	36	52607	SUPPLIES	< >		43.57	0.00	93,375.82
				FRANK GANJE		213671					
04/30/02	7149	ap	AP/PREV	576	52667	SUPPLIES	< >		213.00	0.00	93,588.82
				DAKOTA SUPPLY		3512800					
04/30/02	7149	ap	AP/PREV	38	52608	SUPPLIES	< >		843.57	0.00	94,432.39
				COMSTOCK		27509					
04/30/02	7149	ap	AP/PREV	70	52619	SUPPLIES	< >		1,129.54	0.00	95,561.93
				ALLTEL SUPPLY		2164922					
04/30/02	7162	gl	GLAPR02			CK 52410-KEN WHITE EYES	< >		371.98	0.00	95,933.91
05/22/02	7178	va				Veh Trans	< >		345.75	0.00	96,279.66
06/05/02	7223	gl				Reversal For 7178	< >		0.00	345.75	95,933.91
06/05/02	7232	va				Veh Trans	< >		345.75	0.00	96,279.66
			Period Balance For 2002.04:			24,142.11			24,487.86	345.75	96,279.66
05/16/02	7118	ap		18	52583	REIMBURSE PETTY CASH	< >		64.00	0.00	96,343.66
				PETTY CASH		2002051636467					
05/17/02	7138	ap		515	52588	GAS REIMBURSEMENT	< >		10.00	0.00	96,353.66
				BILL JANDREAU		2002051743471					
05/21/02	7157	ap	AP/CURR	378	52651	A.ANDERSON	< >		1,371.09	0.00	97,724.75
				AMERICAN EXPRES		2002052146440					
05/21/02	7184	ap		83		Void Check # 52622	< >		0.00	469.90	97,254.85
				SALES & SERVICE		33309					
05/31/02	7244	pl				LD LABOR TRANS	< >		21,206.24	0.00	118,461.09
05/31/02	7323	gl	GLMAY02			CK 52563-JIM PEARMAN	< >		223.56	0.00	118,684.65
05/31/02	7323	gl	GLMAY02			CK 52564-BILL JANDREAU	< >		223.56	0.00	118,908.21
05/31/02	7323	gl	GLMAY02			CK 52572-KEN WHITE EYES	< >		319.47	0.00	119,227.68
05/31/02	7323	gl	GLMAY02			CK 52574-BILL JANDREAU	< >		319.46	0.00	119,547.14
05/31/02	7323	gl	GLMAY02			CK 52589-DUSTIN WARD	< >		236.97	0.00	119,784.11
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	< >		469.90	0.00	120,254.01
				SALES & SERVICE		33309					
05/31/02	7325	ap	AP/PREV	649		TOWER MAINTENANCE	< >		~~244.80~~ voided	0.00	120,498.81
				GREAT PLAINS TO		5979					

ACCOUNT: 6210. CENTRAL OFFICE SWITCHING EXPENSE Period: 2002.05 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
05/31/02	7325	ap	AP/PREV	69	52794	MONTHLY MAINTENANCE	<	>	394.00	0.00	120,892.81
				WESTERN COMMUNI		02-603196					
05/31/02	7325	ap	AP/PREV	123	52817	SUPPLIES	<	>	237.12	0.00	121,129.93
				NORTEL NETWORKS		1010117					
05/31/02	7325	ap	AP/PREV	123	52817	SUPPLIES	<	>	208.26	0.00	121,338.19
				NORTEL NETWORKS		1010064					
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	<	>	9.99	0.00	121,348.18
				FRANK GANJE		214546					
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	<	>	9.99	0.00	121,358.17
				FRANK GANJE		214533					
05/31/02	7325	ap	AP/PREV	576	52847	SUPPLIES	<	>	77.00	0.00	121,435.17
				DAKOTA SUPPLY		3521354					
05/31/02	7325	ap	AP/PREV	38	52783	SUPPLIES	<	>	1,981.59	0.00	123,416.76
				COMSTOCK		27865					
06/25/02	7355	va				Veh Trans	<	>	258.42	0.00	123,675.18
			Period Balance For 2002.05:		27,395.52				27,865.42	469.90	123,675.18
06/24/02	7339	ap	AP/CURR	63	52791	SUPPLIES	<	>	400.00	0.00	124,075.18
				POWER & TELE		3007711					
06/24/02	7339	ap	AP/CURR	38	52783	SUPPLIES	<	>	127.28	0.00	124,202.46
				COMSTOCK		27941					
06/24/02	7339	ap	AP/CURR	83	52798	SUPPLIES	<	>	40.00	0.00	124,242.46
				SALES & SERVICE		34225					
06/24/02	7339	ap	AP/CURR	83	52798	SUPPLIES	<	>	7.99	0.00	124,250.45
				SALES & SERVICE		34156					
06/24/02	7339	ap	AP/CURR	82	52797	SPRING WORKSHOP	<	>	200.00	0.00	124,450.45
				TELEPHONE AT&S		418					
06/24/02	7339	ap	AP/CURR	740	52863	REGISTRATION FEES	<	>	970.00	0.00	125,420.45
				COMPUMASTER		6626410					
06/24/02	7339	ap	AP/CURR	54	52788	UPS SERVICE	<	>	5.21	0.00	125,425.66
				UPS		570985242					
06/24/02	7339	ap	AP/CURR	378	52833	COMPANY CREDIT CARD	<	>	281.14	0.00	125,706.80
				AMERICAN EXPRES		3732-750382-020					
06/28/02	7390	pl				LD LABOR TRANS	<	>	14,275.33	0.00	139,982.13
06/28/02	7487	ap	AP/PREV	255	53008	INSPN/TEST HALON	<	>	1,900.00	0.00	141,882.13
				FIREMASTER		231111379					
06/28/02	7487	ap	AP/PREV	83	52987	SUPPLIES	<	>	240.00	0.00	142,122.13
				SALES & SERVICE		34367					
06/28/02	7487	ap	AP/PREV	69	52985	MONTHLY MAINTENANCE	<	>	394.00	0.00	142,516.13
				WESTERN COMMUNI		02-603942					
06/28/02	7487	ap	AP/PREV	689	53033	SUPPLIS	<	>	1,085.80	0.00	143,601.93
				INSIGHT		A0573488					
07/23/02	7489	va				Veh Trans	<	>	161.09	0.00	143,763.02
			Period Balance For 2002.06:		20,087.84				20,087.84	0.00	143,763.02
06/24/02	7407	ap		649		Void Check # 52855	<	>	0.00	~~244.80~~	143,518.22
				GREAT PLAINS TO		5979					
07/15/02	7453	ap		740	52949	TRAINING FEES	<	>	970.00	0.00	144,488.22
				COMPUMASTER		6626420					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6210. CENTRAL OFFICE SWITCHING EXPENSE						Period: 2002.07 (Cont'd)					
07/23/02	7493	ap	AP/CURR	38	52974	SUPPLIES	<	>	618.44	0.00	145,106.66
				COMSTOCK		28167					
07/23/02	7493	ap	AP/CURR	54	52979	UPS SERVICE	<	>	4.88	0.00	145,111.54
				UPS		570985272					
07/25/02	7516	ap		510	53073	SUPPLIES/REIMBURSEMENT	<	>	45.36	0.00	145,156.90
				KEN WHITE EYES		2002072544208					
07/31/02	7555	pl				LD LABOR TRANS	<	>	24,593.24	0.00	169,750.14
07/31/02	7672	ap	AP/PREV	91	53178	GAS	<	>	11.23	0.00	169,761.37
				FARMERS UNION		513243					
07/31/02	7672	ap	AP/PREV	91	53178	SUPPLIES	<	>	35.13	0.00	169,796.50
				FARMERS UNION		513429					
07/31/02	7672	ap	AP/PREV	54	53161	UPS SERVICE	<	>	50.00	0.00	169,846.50
				UPS		0000570985302					
07/31/02	7672	ap	AP/PREV	54	53161	UPS SERVICE	<	>	12.61	0.00	169,859.11
				UPS		0000570985292					
07/31/02	7672	ap	AP/PREV	69	53168	MONTHLY MAINT	<	>	394.00	0.00	170,253.11
				WESTERN COMMUNI		02-604510					
07/31/02	7672	ap	AP/PREV	38	53156	SUPPLIES	<	>	42.65	0.00	170,295.76
				COMSTOCK		28347					
07/31/02	7672	ap	AP/PREV	36	53155		<	>	10.99	0.00	170,306.75
				FRANK GANJE		216288					
08/26/02	7674	va				Veh Trans	<	>	319.15	0.00	170,625.90
									27,107.68	244.80	170,625.90
Period Balance For 2002.07: 26,862.88											
08/27/02	7690	ap	AP/CURR	38	53156	SUPPLIES	<	>	501.65	0.00	171,127.55
				COMSTOCK		28612					
08/27/02	7690	ap	AP/CURR	54	53161	UP SERVICE	<	>	15.87	0.00	171,143.42
				UPS		570985322					
08/30/02	7739	pl				LD LABOR TRANS	<	>	17,152.63	0.00	188,296.05
08/30/02	7826	ap	AP/PREV	54	53334	UPS SERVICES	<	>	15.20	0.00	188,311.25
				UPS		570985352					
08/30/02	7826	ap	AP/PREV	69	53341	MONTHLY MAINT	<	>	394.00	0.00	188,705.25
				WESTERN COMMUNI		02-605283					
08/30/02	7826	ap	AP/PREV	36	53330	SUPPLIES	<	>	8.98	0.00	188,714.23
				FRANK GANJE		217361					
09/26/02	7840	va				Veh Trans	<	>	410.72	0.00	189,124.95
									18,499.05	0.00	189,124.95
Period Balance For 2002.08: 18,499.05											
09/26/02	7838	ap	AP/CURR	38	53331	SUPPLIES	<	>	235.69	0.00	189,360.64
				COMSTOCK		28916					
09/26/02	7838	ap	AP/CURR	69	53341	MONTHLY MAINT	<	>	394.00	0.00	189,754.64
				WESTERN COMMUNI		02-605939					
09/26/02	7838	ap	AP/CURR	54	53334	UPS SERVICE	<	>	7.75	0.00	189,762.39
				UPS		570985372					
09/30/02	7881	pl				LD LABOR TRANS	<	>	15,323.90	0.00	205,086.29
09/30/02	7990	ap	ap/prev	63	53524	SUPPLIES	<	>	119.86	0.00	205,206.15
				POWER & TELE		3045158					
09/30/02	7990	ap	ap/prev	69	53526	TECHNICAL SERVICE	<	>	Tower Service 143.15	0.00	205,349.30
				WESTERN COMMUNI		02-606100					

ACCOUNT: 6210. CENTRAL OFFICE SWITCHING EXPENSE Period: 2002.09 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
10/23/02	7998	va				Veh Trans	<	>	486.28	0.00	205,835.58
09/30/02	8147	gl	JSPAUDIT			AJE #4-TO ACCRUE ADD'L	<	>	203.85	0.00	206,039.43
			ACCOUNTS PAYABLE AT 9/30/02.								
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	<	>	1,022.00	0.00	207,061.43
			AT 9/30/02								
09/30/02	8147	gl	JSPAUDIT			AJE #11-TO ADJ PREPAID	<	>	1,383.61	0.00	208,445.04
			EXPENSES TO ACTUAL.								
11/18/02	8154	wo				PLANT - WO 21511	<	>	234.91	0.00	208,679.95
11/18/02	8154	wo				PLANT - WO 22104	<	>	0.00	2,004.83	206,675.12
11/18/02	8154	wo				PLANT - WO 22104	<	>	2,361.66	0.00	209,036.78
			Period Balance For 2002.09:	19,911.83					21,916.66	2,004.83	209,036.78
10/24/02	8012	ap	AP/CURR	63	53524	SUPPLIES	<	>	92.00	0.00	209,128.78
			POWER & TELE			3052936					
10/24/02	8012	ap	AP/CURR	38	53515	SUPPLIES	<	>	632.84	0.00	209,761.62
			COMSTOCK			29165					
10/24/02	8012	ap	AP/CURR	38	53515	SUPPLEIS	<	>	249.91	0.00	210,011.53
			COMSTOCK			29332					
10/24/02	8012	ap	AP/CURR	689	53574	SUPPLIES	<	>	1,317.87	0.00	211,329.40
			INSIGHT			A1011106					
10/24/02	8012	ap	AP/CURR	79	53528	MONTHLY MAINTENANCE	<	>	260.00	0.00	211,589.40
			CUMMINS			040-13526					
10/24/02	8012	ap	AP/CURR	79	53528	MONTHLY MAINTENANCE	<	>	260.00	0.00	211,849.40
			CUMMINS			040-13527					
10/24/02	8012	ap	AP/CURR	79	53528	MONTHLY MAINTENANCE	<	>	260.00	0.00	212,109.40
			CUMMINS			040-13528					
10/24/02	8012	ap	AP/CURR	79	53528	MONTHLY MAINTENANCE	<	>	260.00	0.00	212,369.40
			CUMMINS			040-13529					
10/24/02	8012	ap	AP/CURR	79	53528	MONTHLY MAINTENANCE	<	>	260.00	0.00	212,629.40
			CUMMINS			040-13530					
10/24/02	8012	ap	AP/CURR	378	53554	AM EX/JK	<	>	203.85	0.00	212,833.25
			AMERICAN EXPRES			2002102450001					
10/31/02	8115	pl				LD LABOR TRANS	<	>	20,850.23	0.00	233,683.48
10/31/02	8158	ap	AP/PREV	83	53682	SUPPLIES	<	>	24.98	0.00	233,708.46
			SALES & SERVICE			36394					
10/31/02	8158	ap	AP/PREV	69	53677	MONTHLY MAINTENANCE	<	>	394.00	0.00	234,102.46
			WESTERN COMMUNI			02-606649					
10/01/02	8170	gl	JSPAUDIT			REV AJE#4-ACCTS PAYABLE	<	>	0.00	203.85	233,898.61
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	<	>	0.00	1,022.00	232,876.61
10/31/02	8183	ap	AP/PREV	36	53750	SUPPLIES	<	>	59.98	0.00	232,936.59
			FRANK GANJE			218792					
10/31/02	8183	ap	AP/PREV	36	53750	SUPPLIES	<	>	8.98	0.00	232,945.57
			FRANK GANJE			219083					
10/31/02	8183	ap	AP/PREV	36	53750	SUPPLIES	<	>	7.18	0.00	232,952.75
			FRANK GANJE			219052					
11/25/02	8198	va				Veh Trans	<	>	271.53	0.00	233,224.28
			Period Balance For 2002.10:	24,187.50					25,413.35	1,225.85	233,224.28
11/22/02	8177	ap	AP/CURR	54	53671	UPS SERVICE	<	>	13.70	0.00	233,237.98
			UPS			0000570985442					

Service Contract for C.O Generator

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6210. CENTRAL OFFICE SWITCHING EXPENSE						Period: 2002.11 (Cont'd)					
11/22/02	8177	ap	AP/CURR	79	53679	MAINTENANCE Exercise Clock repair			576.94	0.00	233,814.92
				CUMMINS		040-16198					
11/22/02	8177	ap	AP/CURR	63	53674	SUPPLIES	<	>	88.50	0.00	233,903.42
				POWER & TELE		3060967					
11/22/02	8177	ap	AP/CURR	662	53731	SUPPLIES	<	>	150.00	0.00	234,053.42
				BORDER STATES E		92698604					
11/22/02	8177	ap	AP/CURR	38	53667	SUPPLIES	<	>	475.38	0.00	234,528.80
				COMSTOCK		29587					
11/29/02	8258	pl				LD LABOR TRANS	<	>	18,536.67	0.00	253,065.47
11/29/02	8324	ap	AP/PREV	69	53842	MONTHLY MAINTENANCE	<	>	394.00	0.00	253,459.47
				WESTERN COMMUNI		08-607221					
11/29/02	8324	ap	AP/PREV	54	53836	UPS SERVICE	<	>	13.91	0.00	253,473.38
				UPS		0000570985482					
11/29/02	8324	ap	AP/PREV	36	53832	SUPPLIES	<	>	2.88	0.00	253,476.26
				FRANK GANJE		220672					
11/29/02	8324	ap	AP/PREV	36	53832	SUPPLIES	<	>	9.99	0.00	253,486.25
				FRANK GANJE		219984					
11/29/02	8324	ap	AP/PREV	63	53838	SUPPLIES	<	>	100.65	0.00	253,586.90
				POWER & TELE		3064147					
11/29/02	8324	ap	AP/PREV	63	53838	SUPPLIES	<	>	352.52	0.00	253,939.42
				POWER & TELE		3065129					
12/17/02	8325	va				Veh Trans	<	>	291.76	0.00	254,231.18
				Period Balance For 2002.11:		21,006.90			21,006.90	0.00	254,231.18
12/19/02	8344	ap	AP/CURR	255	53870	INSPN/TEST HALON	<	>	1,900.00	0.00	256,131.18
				FIREMASTER		F231112068					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	235.63	0.00	256,366.81
				SALES & SERVICE		37049					
12/31/02	8426	pl				LD LABOR TRANS	<	>	19,949.03	0.00	276,315.84
12/31/02	8499	ap	ap/prev	91	54010	SUPPLIES	<	>	7.29	0.00	276,323.13
				FARMERS UNION		523979					
12/31/02	8499	ap	ap/prev	79	54003	SUPPLIES	<	>	351.98	0.00	276,675.11
				CUMMINS		040-13519					
12/31/02	8499	ap	ap/prev	69	54001	MONTHLY MAINTENANCE	<	>	394.00	0.00	277,069.11
				WESTERN COMMUNI		02-607959					
12/31/02	8499	ap	ap/prev	38	53991	SUPPLIES	<	>	208.06	0.00	277,277.17
				COMSTOCK		30133					
01/21/03	8508	va				Veh Trans	<	>	237.62	0.00	277,514.79
				Period Balance For 2002.12:		23,283.61			23,283.61	0.00	277,514.79
Total # Of Transactions: 178				GLSA Ending Balance:		277,514.79			285,393.73	7,878.94	277,514.79
ACCOUNT: 6220. OPERATOR SYSTEMS EXPENSES									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6230. CENTRAL OFFICE TRANSMISSION EXPE						Period: 2002.09			2002 Beginning Balance:		0.00
09/30/02	8147	gl	JSPAUDIT			AJE #1-TO RECLASSIFY	<	>	91,662.00	0.00	91,662.00
			FIBER RING POOLING EXPENSES TO CORRECT ACCOUNT.								
09/30/02	8147	gl	JSPAUDIT			AJE #4-TO ACCRUE ADD'L	<	>	7,732.00	0.00	99,394.00
			ACCOUNTS PAYABLE AT 9/30/02.								
11/18/02	8154	wo				PLANT - WO 21511	<	>	2,611.22	0.00	102,005.22
11/18/02	8154	wo				PLANT - WO 22602	<	>	1,075.05	0.00	103,080.27
			Period Balance For 2002.09:			103,080.27			103,080.27	0.00	103,080.27
10/01/02	8170	gl	JSPAUDIT			REV AJE#4-ACCTS PAYABLE	<	>	0.00	7,732.00	95,348.27
10/31/02	8326	gl	GLOCT02			FRRPA-STPA FOR 10/31/02	<	>	7,732.00	0.00	103,080.27
			Period Balance For 2002.10:			0.00			7,732.00	7,732.00	103,080.27
11/30/02	8509	gl	GLNOV02			FRRPA-STPA FOR 11/30/02	<	>	7,732.00	0.00	110,812.27
			Period Balance For 2002.11:			7,732.00			7,732.00	0.00	110,812.27
Total # Of Transactions: 7			GLSA Ending Balance:			110,812.27			118,544.27	7,732.00	110,812.27
ACCOUNT: 6310. INFORMATION ORIGIN/TERMINATION E						Period: 2002.04			2002 Beginning Balance:		0.00
04/30/02	7059	pl				LD LABOR TRANS	<	>	518.53	0.00	518.53
			Period Balance For 2002.04:			518.53			518.53	0.00	518.53
Total # Of Transactions: 1			GLSA Ending Balance:			518.53			518.53	0.00	518.53
ACCOUNT: 6311. MTS EXPENSE									2002 Beginning Balance:		0.00
Total # Of Transactions: 0			GLSA Ending Balance:			0.00			0.00	0.00	0.00
ACCOUNT: 6351. PUBLIC TEL. TERMINAL EQUIP EXPEN						Period: 2002.09			2002 Beginning Balance:		0.00
10/23/02	7998	va				Veh Trans	<	>	2.38	0.00	2.38
			Period Balance For 2002.09:			2.38			2.38	0.00	2.38
11/29/02	8258	pl				LD LABOR TRANS	<	>	41.29	0.00	43.67
12/17/02	8325	va				Veh Trans	<	>	0.16	0.00	43.83
			Period Balance For 2002.11:			41.45			41.45	0.00	43.83
Total # Of Transactions: 3			GLSA Ending Balance:			43.83			43.83	0.00	43.83

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6410. CABLE & WIRE FACILITIES EXPENSE						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6557	pl				LD LABOR TRANS	<	>	20,480.73	0.00	20,480.73
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKETS	<	>	362.50	0.00	20,843.23
				DAKOTA TRAVEL		25463					
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKETS	<	>	390.00	0.00	21,233.23
				DAKOTA TRAVEL		25461					
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKET	<	>	397.50	0.00	21,630.73
				DAKOTA TRAVEL		25462					
01/31/02	6629	ap	AP/PREV	63	52119	SUPPLIES	<	>	92.00	0.00	21,722.73
				POWER & TELE		2947421					
01/31/02	6631	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	435.00	0.00	22,157.73
02/26/02	6642	va				Veh Trans	<	>	1,308.64	0.00	23,466.37
01/31/02	6646	gl	GLJAN02			CK 51721-TERRY O'NEAL	<	>	117.00	0.00	23,583.37
01/31/02	6646	gl	GLJAN02			CK 51725-J SHEPHERD	<	>	118.58	0.00	23,701.95
01/31/02	6646	gl	GLJAN02			CK 51989-TERRY O'NEAL	<	>	17.00	0.00	23,718.95
01/31/02	6646	gl	GLJAN02			CK 51990-JOHN KESSLER	<	>	17.00	0.00	23,735.95
						Period Balance For 2002.01: 23,735.95			23,735.95	0.00	23,735.95
02/19/02	6595	ap	AP/CURR	570		REIMB FOR GAS	<	>	21.02	0.00	23,756.97
				GERITOL LONG		2002021941498					
02/19/02	6599	ap		570		Void Check # 52081	<	>	0.00	21.02	23,735.95
				GERITOL LONG		2002021941498					
02/28/02	6686	pl				LD LABOR TRANS	<	>	21,603.68	0.00	45,339.63
02/28/02	6781	ap	AP/PREV	147	52315	SUPPLIES	<	>	158.45	0.00	45,498.08
				CURTIS INDUSTRI		01068250					
02/28/02	6807	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	184.52	0.00	45,682.60
03/26/02	6814	va				Veh Trans	<	>	862.44	0.00	46,545.04
03/26/02	6815	va				Veh Trans	<	>	862.44	0.00	47,407.48
03/26/02	6816	gl				Reversal For 6815	<	>	0.00	862.44	46,545.04
02/28/02	6819	gl	GLFEB02			CK 51721-TERRY O'NEAL	<	>	1.58	0.00	46,546.62
02/28/02	6819	gl	GLFEB02			CK 52090-ROBERT LONG	<	>	195.00	0.00	46,741.62
						Period Balance For 2002.02: 23,005.67			23,889.13	883.46	46,741.62
03/22/02	6801	ap	AP/CURR	378	52322	AMERICAN EXPRESS CARD	<	>	485.48	0.00	47,227.10
				AMERICAN EXPRES		2002032057988					
03/22/02	6801	ap	AP/CURR	746	52346	REGISTRATION FEES	<	>	1,390.00	0.00	48,617.10
				TEXAS ENG EXT S		CJ7083776					
03/29/02	6862	pl				LD LABOR TRANS	<	>	17,998.16	0.00	66,615.26
03/30/02	6969	ap	AP/PREV	155	52510	TRAINING FEES	<	>	41.00	0.00	66,656.26
				SDATC		2002041939461					
03/29/02	6977	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	33.62	0.00	66,689.88
04/22/02	6979	va				Veh Trans	<	>	897.54	0.00	67,587.42
03/29/02	6994	gl	GLMAR02			CK 52336-ROBERT LONG	<	>	52.50	0.00	67,639.92
						Period Balance For 2002.03: 20,898.30			20,898.30	0.00	67,639.92
04/11/02	6929	ap		659	52415	TRAINING FEES	<	>	2,250.00	0.00	69,889.92
				GLOBAL KNOWLEDG		368006/5/4					
04/23/02	6988	ap	AP/CURR	378	52429	AMERICAN EXPRESS CARD	<	>	175.02	0.00	70,064.94
				AMERICAN EXPRES		2002042256387					

ACCOUNT: 6410. CABLE & WIRE FACILITIES EXPENSE Period: 2002.04 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
04/30/02	7059	pl				LD LABOR TRANS	<	>	19,085.42	0.00	89,150.36
04/30/02	7149	ap	AP/PREV	91	52627	RAT POISON	<	>	4.25	0.00	89,154.61
				FARMERS UNION		506556					
04/30/02	7149	ap	AP/PREV	576	52667	SUPPLIES	<	>	180.00	0.00	89,334.61
				DAKOTA SUPPLY		3512800					
04/30/02	7149	ap	AP/PREV	147	52642	SUPPLIES	<	>	198.58	0.00	89,533.19
				CURTIS INDUSTRI		01232025					
04/30/02	7149	ap	AP/PREV	85	52624	SUPPLIES	<	>	9.49	0.00	89,542.68
				BURGEE LUMBER		34761					
04/30/02	7149	ap	AP/PREV	85	52624	SUPPLIES	<	>	34.72	0.00	89,577.40
				BURGEE LUMBER		36451					
04/30/02	7152	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	248.19	0.00	89,825.59
04/30/02	7162	gl	GLAPR02			CK 52420-ROBERT LONG	<	>	115.00	0.00	89,940.59
05/22/02	7178	va				Veh Trans	<	>	2,382.64	0.00	92,323.23
06/05/02	7223	gl				Reversal For 7178	<	>	0.00	2,382.64	89,940.59
06/05/02	7232	va				Veh Trans	<	>	2,382.64	0.00	92,323.23
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			Period Balance For 2002.04:		24,683.31				27,065.95	2,382.64	92,323.23
05/16/02	7118	ap		18	52583	REIMBURSE PETTY CASH	<	>	15.00	0.00	92,338.23
				PETTY CASH		2002051636467					
05/21/02	7157	ap	AP/CURR	83		SUPPLIES	<	>	36.18	0.00	92,374.41
				SALES & SERVICE		33505					
05/21/02	7157	ap	AP/CURR	618	52670	SUPPLIES	<	>	112.19	0.00	92,486.60
				FIBER INSTRUMEN		404755					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	36.18	92,450.42
				SALES & SERVICE		33505					
05/31/02	7244	pl				LD LABOR TRANS	<	>	27,237.31	0.00	119,687.73
05/31/02	7323	gl	GLMAY02			CK 51722-JOHN KESSLER	<	>	52.50	0.00	119,740.23
05/31/02	7323	gl	GLMAY02			CK 52562-TERRY O'NEAL	<	>	87.15	0.00	119,827.38
05/31/02	7323	gl	GLMAY02			CK 52565-J SHEPHERD	<	>	87.15	0.00	119,914.53
05/31/02	7323	gl	GLMAY02			CK 52576-ROBERT LONG	<	>	112.50	0.00	120,027.03
05/31/02	7325	ap	AP/PREV	670	52856	T1/T3 TRAINING FEES	<	>	1,790.00	0.00	121,817.03
				BREAKTHRU TRAIN		2002062136025					
05/31/02	7325	ap	AP/PREV	35	52781	AIRLINE TICKET	<	>	527.00	0.00	122,344.03
				DAKOTA TRAVEL		26470					
05/31/02	7325	ap	AP/PREV	63	52791	SUPPLIES	<	>	181.28	0.00	122,525.31
				POWER & TELE		3000859					
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	<	>	1.20	0.00	122,526.51
				FRANK GANJE		214655					
05/31/02	7325	ap	AP/PREV	147	52823	SUPPLIES	<	>	604.06	0.00	123,130.57
				CURTIS INDUSTRI		01353487					
05/29/02	7346	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	1,223.30	0.00	124,353.87
06/25/02	7355	va				Veh Trans	<	>	1,487.86	0.00	125,841.73
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			Period Balance For 2002.05:		33,518.50				33,554.68	36.18	125,841.73
06/24/02	7339	ap	AP/CURR	63	52791	SUPPLIES	<	>	108.72	0.00	125,950.45
				POWER & TELE		3007711					
06/24/02	7339	ap	AP/CURR	378	52833	COMPANY CREDIT CARD	<	>	281.31	0.00	126,231.76
				AMERICAN EXPRES		3732-750382-020					

ACCOUNT: 6410. CABLE & WIRE FACILITIES EXPENSE Period: 2002.06 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
06/28/02	7390	pl				LD LABOR TRANS	<	>	23,814.90	0.00	150,046.66
06/28/02	7487	ap	AP/PREV	36	52972	SUPPLIES	<	>	19.99	0.00	150,066.65
				FRANK GANJE		215224					
06/28/02	7487	ap	AP/PREV	36	52972	SUPPLIES	<	>	8.25	0.00	150,074.90
				FRANK GANJE		215377					
06/28/02	7487	ap	AP/PREV	83	52987	SUPPLIES	<	>	7.99	0.00	150,082.89
				SALES & SERVICE		34316					
06/28/02	7487	ap	AP/PREV	83	52987	SUPPLIES	<	>	7.99	0.00	150,090.88
				SALES & SERVICE		33983					
07/23/02	7489	va				Veh Trans	<	>	1,442.62	0.00	151,533.50
06/28/02	7490	gl	GLJUN02			CK 51722-JOHN KESSLER	<	>	66.08	0.00	151,599.58
06/28/02	7490	gl	GLJUN02			CK 52087-JOHN KESSLER	<	>	596.48	0.00	152,196.06
06/28/02	7491	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	693.74	0.00	152,889.80
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			Period Balance For 2002.06:		27,048.07				27,048.07	0.00	152,889.80
07/31/02	7555	pl				LD LABOR TRANS	<	>	22,016.85	0.00	174,906.65
07/31/02	7672	ap	AP/PREV	82	53172	CABLE FAULT LOCATING	<	>	2,590.00	0.00	177,496.65
				TELEPHONE AT&S		458					
07/31/02	7672	ap	AP/PREV	35	53154	AIRLINE TICKET	<	>	717.50	0.00	178,214.15
				DAKOTA TRAVEL		26718					
07/31/02	7672	ap	AP/PREV	35	53154	AIRLINE TICKET	<	>	332.00	0.00	178,546.15
				DAKOTA TRAVEL		26719					
07/31/02	7672	ap	AP/PREV	618	53223	SUPPLIES	<	>	79.75	0.00	178,625.90
				FIBER INSTRUMEN		414307					
07/31/02	7672	ap	AP/PREV	147	53193	SUPPLIES	<	>	316.31	0.00	178,942.21
				CURTIS INDUSTRI		01570847					
07/31/02	7672	ap	AP/PREV	746	53228	FIBER OPTIC CERTIFICATIO	<	>	1,145.00	0.00	180,087.21
				TEXAS ENG EXT S		7086901					
07/31/02	7672	ap	AP/PREV	9999	53233	SUPPLIES	<	>	23.13	0.00	180,110.34
				BURRESS FEEDS A		35966/33870					
07/31/02	7672	ap	AP/PREV	36	53155	SUPPLIES	<	>	5.52	0.00	180,115.86
				FRANK GANJE		215384					
07/31/02	7672	ap	AP/PREV	36	53155		<	>	32.78	0.00	180,148.64
				FRANK GANJE		216268					
08/26/02	7674	va				Veh Trans	<	>	1,703.51	0.00	181,852.15
07/31/02	7680	gl	GLJUL02			CK 52932-J SHEPHERD	<	>	828.01	0.00	182,680.16
07/29/02	7682	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	1,018.36	0.00	183,698.52
									---	---	---
			Period Balance For 2002.07:		30,808.72				30,808.72	0.00	183,698.52
08/27/02	7690	ap	AP/CURR	378	53204	COMPANY CREDIT CARD	<	>	412.67	0.00	184,111.19
				AMERICAN EXPRES		2002082732224					
08/27/02	7690	ap	AP/CURR	378	53204	COMPANY CREDIT CARD	<	>	340.58	0.00	184,451.77
				AMERICAN EXPRES		2002082732224					
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	62.26	0.00	184,514.03
				SALES & SERVICE		34927					
08/27/02	7690	ap	AP/CURR	438	53208	SUPPLIES	<	>	317.73	0.00	184,831.76
				CARLSON INDUSTR		0617					
08/30/02	7739	pl				LD LABOR TRANS	<	>	19,737.36	0.00	204,569.12
08/30/02	7826	ap	AP/PREV	36	53330	SUPPLIES	<	>	2.16	0.00	204,571.28
				FRANK GANJE		217573					

ACCOUNT: 6410. CABLE & WIRE FACILITIES EXPENSE Period: 2002.08 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
08/30/02	7826	ap	AP/PREV	36	53330	SUPPLIES	<	>	1.44	0.00	204,572.72
				FRANK GANJE		217667					
09/26/02	7840	va				Veh Trans	<	>	1,815.60	0.00	206,388.32
08/30/02	7854	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	437.45	0.00	206,825.77
08/30/02	7859	gl	GLAUG02			CK 52956-ROBERT LONG	<	>	135.00	0.00	206,960.77
			Period Balance For 2002.08:		23,262.25				23,262.25	0.00	206,960.77
09/26/02	7838	ap	AP/CURR	234	53368	SUPPLIES	<	>	448.84	0.00	207,409.61
				LAWSON		9638328					
09/26/02	7838	ap	AP/CURR	576	53387	SUPPLIES	<	>	47.19	0.00	207,456.80
				DAKOTA SUPPLY		3634064					
09/30/02	7881	pl				LD LABOR TRANS	<	>	19,928.97	0.00	227,385.77
09/30/02	7990	ap	ap/prev	36	53514	SUPPLIES	<	>	10.77	0.00	227,396.54
				FRANK GANJE		217956					
09/30/02	7990	ap	ap/prev	36	53514		<	>	17.56	0.00	227,414.10
				FRANK GANJE		218049					
09/30/02	7990	ap	ap/prev	36	53514	SUPPLIES	<	>	2.55	0.00	227,416.65
				FRANK GANJE		218098					
09/30/02	7990	ap	ap/prev	36	53514	SUPPLIES	<	>	11.49	0.00	227,428.14
				FRANK GANJE		218531					
10/23/02	7998	va				Veh Trans	<	>	2,060.61	0.00	229,488.75
09/30/02	8006	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	547.59	0.00	230,036.34
09/30/02	8019	gl	GLSEP02			CK 52576-ROBERT LONG	<	>	208.25	0.00	230,244.59
09/30/02	8019	gl	GLSEP02			ADJ-CK 52833(AMER EXPRES	<	>	0.00	208.25	230,036.34
09/30/02	8054	mi				Inventory Adjustment	<	>	13,360.33	0.00	243,396.67
09/30/02	8054	mi				Inventory Adjustment	<	>	0.00	3,416.25	239,980.42
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	<	>	1,329.00	0.00	241,309.42
			AT 9/30/02								
09/30/02	8147	gl	JSPAUDIT			AJE #11-TO ADJ PREPAID	<	>	1,570.75	0.00	242,880.17
			EXPENSES TO ACTUAL.								
09/30/02	8147	gl	JSPAUDIT			AJE #36-TO ADJUST ACCT	<	>	27,054.90	0.00	269,935.07
			BALANCES TO CPR'S AT 12/31/01								
11/18/02	8154	wo				PLANT - WO 20603	<	>	3,705.00	0.00	273,640.07
11/18/02	8154	wo				PLANT - WO 22204	<	>	0.00	2,452.24	271,187.83
11/18/02	8154	wo				PLANT - WO 22204	<	>	2,452.24	0.00	273,640.07
			Period Balance For 2002.09:		66,679.30				72,756.04	6,076.74	273,640.07
10/24/02	8012	ap	AP/CURR	618	53570	SUPPLIES	<	>	139.65	0.00	273,779.72
				FIBER INSTRUMEN		5413					
10/24/02	8012	ap	AP/CURR	147	53546	SUPPLIES	<	>	132.81	0.00	273,912.53
				CURTIS INDUSTRI		02137180					
10/31/02	8115	pl				LD LABOR TRANS	<	>	19,916.43	0.00	293,828.96
10/31/02	8158	ap	AP/PREV	91	53686	GAS	<	>	8.99	0.00	293,837.95
				FARMERS UNION		519645					
10/31/02	8158	ap	AP/PREV	289	53709	NFU/TRUE UP	<	>	294.00	0.00	294,131.95
				NATIONAL FARMER		2002111852612					
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	<	>	0.00	1,329.00	292,802.95
11/25/02	8198	va				Veh Trans	<	>	2,368.27	0.00	295,171.22
10/31/02	8200	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	927.63	0.00	296,098.85

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6410. CABLE & WIRE FACILITIES EXPENSE						Period: 2002.10 (Cont'd)					
						Period Balance For 2002.10: 22,458.78			23,787.78	1,329.00	296,098.85
11/22/02	8177	ap	AP/CURR	147	53701	SUPPLIES	<	>	264.51	0.00	296,363.36
				CURTIS INDUSTRI		02405362					
11/06/02	8239	gl	GLNOV02			EB PLUMBING & HEATING/	<	>	0.00	327.58	296,035.78
			45103								
11/29/02	8258	pl				LD LABOR TRANS	<	>	14,949.08	0.00	310,984.86
12/17/02	8325	va				Veh Trans	<	>	1,557.54	0.00	312,542.40
11/29/02	8338	gl	GLNOV02			CK 52245-TERRY O'NEAL	<	>	389.50	0.00	312,931.90
11/29/02	8338	gl	GLNOV02			CK 52955-TERRY O'NEAL	<	>	326.84	0.00	313,258.74
11/29/02	8341	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	1,107.63	0.00	314,366.37
11/29/02	8341	mi	TIMESHEE			NONREGULATED SUPPLIES	<	>	93.51	0.00	314,459.88
						Period Balance For 2002.11: 18,361.03			18,688.61	327.58	314,459.88
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	36.18	0.00	314,496.06
				SALES & SERVICE		37047					
12/31/02	8426	pl				LD LABOR TRANS	<	>	20,675.86	0.00	335,171.92
12/13/02	8494	gl	CR			FARLEE TRENCHING/45230	<	>	0.00	1,782.15	333,389.77
			JERRY KEITH FARLEE								
12/31/02	8495	mi	TIMESHEE			MATERIAL & SUPPLIES	<	>	677.22	0.00	334,066.99
12/31/02	8499	ap	ap/prev	36	53990	SUPPLIES	<	>	6.99	0.00	334,073.98
				FRANK GANJE		221010					
12/31/02	8499	ap	ap/prev	36	53990	SUPPLIES	<	>	39.99	0.00	334,113.97
				FRANK GANJE		221144					
12/31/02	8499	ap	ap/prev	36	53990	SUPPLIES	<	>	28.99	0.00	334,142.96
				FRANK GANJE		221154					
01/21/03	8508	va				Veh Trans	<	>	1,169.72	0.00	335,312.68
						Period Balance For 2002.12: 20,852.80			22,634.95	1,782.15	335,312.68
Total # Of Transactions: 134						GLSA Ending Balance: 335,312.68			348,130.43	12,817.75	335,312.68
ACCOUNT: 6423.02 FIBER OPTIC CABLE EXPENSE						Period: 2002.05			2002 Beginning Balance:		0.00
05/31/02	7244	pl				LD LABOR TRANS	<	>	179.73	0.00	179.73
06/25/02	7355	va				Veh Trans	<	>	3.35	0.00	183.08
						Period Balance For 2002.05: 183.08			183.08	0.00	183.08
11/18/02	8154	wo				PLANT - WO 21509	<	>	4,031.24	0.00	4,214.32
11/18/02	8154	wo				PLANT - WO 22201	<	>	0.00	6,224.56	2,010.24-
11/18/02	8154	wo				PLANT - WO 22201	<	>	5,141.88	0.00	3,131.64
11/18/02	8154	wo				PLANT - WO 22301	<	>	0.00	2,739.82	391.82
11/18/02	8154	wo				PLANT - WO 22301	<	>	2,739.82	0.00	3,131.64
09/30/02	8157	gl	JSPAUDIT			AJE#32-CLOSE WO 22606	<	>	4,106.84	0.00	7,238.48
						Period Balance For 2002.09: 7,055.40			16,019.78	8,964.38	7,238.48
10/01/02	8170	gl	JSPAUDIT			REV AJE#32-CLOSE WO'S	<	>	0.00	4,106.84	3,131.64

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6423.02 FIBER OPTIC CABLE EXPENSE						Period: 2002,09 (Cont'd)					
						Period Balance For 2002,10: 4,106.84-			0.00	4,106.84	3,131.64
Total # Of Transactions: 9						GLSA Ending Balance: 3,131.64			16,202.86	13,071.22	3,131.64
ACCOUNT: 6510. OTHER PROPERTY/PLANT/EQUIP EXPEN						Period: 2002,01			2002 Beginning Balance:		0.00
01/31/02	6557	pl				LD LABOR TRANS	<	>	3,828.95	0.00	3,828.95
						Period Balance For 2002,01: 3,828.95			3,828.95	0.00	3,828.95
02/26/02	6638	ap	AP/CURR	621	52168	EXCEL SEMINAR	<	>	147.34	0.00	3,976.29
				ROCKHURST COLLE		630240311-004					
02/28/02	6686	pl				LD LABOR TRANS	<	>	3,636.73	0.00	7,613.02
						Period Balance For 2002,02: 3,784.07			3,784.07	0.00	7,613.02
03/29/02	6862	pl				LD LABOR TRANS	<	>	3,632.41	0.00	11,245.43
03/29/02	6994	gl	GLMAR02			CK 52329-JUDY FARLEE	<	>	119.52	0.00	11,364.95
						Period Balance For 2002,03: 3,751.93			3,751.93	0.00	11,364.95
04/23/02	6988	ap	AP/CURR	83	52442	SUPPLIES	<	>	31.94	0.00	11,396.89
				SALES & SERVICE		33013					
04/23/02	6988	ap	AP/CURR	775	52437	REPAIRS	<	>	94.00	0.00	11,490.89
				CARLSON WIRELES		8826					
04/30/02	7059	pl				LD LABOR TRANS	<	>	3,879.15	0.00	15,370.04
						Period Balance For 2002,04: 4,005.09			4,005.09	0.00	15,370.04
05/31/02	7244	pl				LD LABOR TRANS	<	>	4,079.83	0.00	19,449.87
05/31/02	7323	gl	GLMAY02			CK 52570-JUDY FARLEE	<	>	215.99	0.00	19,665.86
						Period Balance For 2002,05: 4,295.82			4,295.82	0.00	19,665.86
06/28/02	7390	pl				LD LABOR TRANS	<	>	3,484.43	0.00	23,150.29
						Period Balance For 2002,06: 3,484.43			3,484.43	0.00	23,150.29
07/23/02	7493	ap	AP/CURR	83	52987	SUPPLIES	<	>	116.05	0.00	23,266.34
				SALES & SERVICE		34527					
07/31/02	7555	pl				LD LABOR TRANS	<	>	4,106.27	0.00	27,372.61
						Period Balance For 2002,07: 4,222.32			4,222.32	0.00	27,372.61
08/27/02	7690	ap	AP/CURR	775	53230	SUPPLIES	<	>	75.00	0.00	27,447.61
				CARLSON WIRELES		9328					
08/27/02	7690	ap	AP/CURR	775	53230	SUPPLIES	<	>	162.00	0.00	27,609.61
				CARLSON WIRELES		9281					
08/30/02	7739	pl				LD LABOR TRANS	<	>	8,251.07	0.00	35,860.68

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6510. OTHER PROPERTY/PLANT/EQUIP EXPEN						Period: 2002.08 (Cont'd)					
08/30/02	7826	ap	AP/PREV	83	53343	SUPPLIES	< >		0.89	0.00	35,861.57
				SALES & SERVICE	35373						
			Period Balance For 2002.08:		8,488.96				8,488.96	0.00	35,861.57
09/30/02	7881	pl				LD LABOR TRANS	< >		8,327.22	0.00	44,188.79
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	< >		555.00	0.00	44,743.79
			AT 9/30/02								
			Period Balance For 2002.09:		8,882.22				8,882.22	0.00	44,743.79
10/31/02	8115	pl				LD LABOR TRANS	< >		4,033.68	0.00	48,777.47
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	< >		0.00	555.00	48,222.47
			Period Balance For 2002.10:		3,478.68				4,033.68	555.00	48,222.47
11/29/02	8258	pl				LD LABOR TRANS	< >		3,882.38	0.00	52,104.85
11/29/02	8324	ap	AP/PREV	155	53864	OFFICE PERSONNEL WORKSHO	< >		160.00	0.00	52,264.85
				SDATC		2002121733283					
			Period Balance For 2002.11:		4,042.38				4,042.38	0.00	52,264.85
12/31/02	8426	pl				LD LABOR TRANS	< >		4,005.94	0.00	56,270.79
			Period Balance For 2002.12:		4,005.94				4,005.94	0.00	56,270.79
Total # Of Transactions: 24			GLSA Ending Balance:		56,270.79				56,825.79	555.00	56,270.79
ACCOUNT: 6512. PROVISIONING EXPENSE						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6557	pl				LD LABOR TRANS	< >		110.12	0.00	110.12
			Period Balance For 2002.01:		110.12				110.12	0.00	110.12
02/28/02	6686	pl				LD LABOR TRANS	< >		44.97	0.00	155.09
			Period Balance For 2002.02:		44.97				44.97	0.00	155.09
03/29/02	6862	pl				LD LABOR TRANS	< >		648.65	0.00	803.74
04/22/02	6979	va				Veh Trans	< >		3.18	0.00	806.92
			Period Balance For 2002.03:		651.83				651.83	0.00	806.92
04/30/02	7059	pl				LD LABOR TRANS	< >		482.51	0.00	1,289.43
05/22/02	7178	va				Veh Trans	< >		1.90	0.00	1,291.33
06/05/02	7223	gl				Reversal For 7178	< >		0.00	1.90	1,289.43
06/05/02	7232	va				Veh Trans	< >		1.90	0.00	1,291.33
			Period Balance For 2002.04:		484.41				486.31	1.90	1,291.33

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6512. PROVISIONING EXPENSE						Period: 2002.04 (Cont'd)					
05/31/02	7244	pl				LD LABOR TRANS	< >		587.29	0.00	1,878.62
06/25/02	7355	va				Veh Trans	< >		4.47	0.00	1,883.09
						Period Balance For 2002.05: 591.76			591.76	0.00	1,883.09
06/28/02	7390	pl				LD LABOR TRANS	< >		582.20	0.00	2,465.29
07/23/02	7489	va				Veh Trans	< >		7.22	0.00	2,472.51
						Period Balance For 2002.06: 589.42			589.42	0.00	2,472.51
07/31/02	7555	pl				LD LABOR TRANS	< >		651.02	0.00	3,123.53
08/26/02	7674	va				Veh Trans	< >		2.69	0.00	3,126.22
						Period Balance For 2002.07: 653.71			653.71	0.00	3,126.22
08/30/02	7739	pl				LD LABOR TRANS	< >		296.02	0.00	3,422.24
09/26/02	7840	va				Veh Trans	< >		8.92	0.00	3,431.16
						Period Balance For 2002.08: 304.94			304.94	0.00	3,431.16
09/30/02	7881	pl				LD LABOR TRANS	< >		474.08	0.00	3,905.24
10/23/02	7998	va				Veh Trans	< >		29.86	0.00	3,935.10
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	< >		32.00	0.00	3,967.10
			AT 9/30/02								
						Period Balance For 2002.09: 535.94			535.94	0.00	3,967.10
10/31/02	8115	pl				LD LABOR TRANS	< >		885.77	0.00	4,852.87
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	< >		0.00	32.00	4,820.87
11/25/02	8198	va				Veh Trans	< >		33.20	0.00	4,854.07
						Period Balance For 2002.10: 886.97			918.97	32.00	4,854.07
11/29/02	8258	pl				LD LABOR TRANS	< >		506.56	0.00	5,360.63
12/17/02	8325	va				Veh Trans	< >		20.50	0.00	5,381.13
						Period Balance For 2002.11: 527.06			527.06	0.00	5,381.13
12/31/02	8426	pl				LD LABOR TRANS	< >		1,309.04	0.00	6,690.17
01/21/03	8508	va				Veh Trans	< >		11.89	0.00	6,702.06
						Period Balance For 2002.12: 1,320.93			1,320.93	0.00	6,702.06
Total # Of Transactions: 26						GLSA Ending Balance: 6,702.06			6,735.96	33.90	6,702.06
ACCOUNT: 6530. NETWORK OPERATION EXPENSES						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6551	ap	AP/PREV	566	52066	FIBER RING POOLING	< >		7,732.00	0.00	7,732.00
			FRRPA			2002021235341					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6530. NETWORK OPERATION EXPENSES						Period: 2002.01 (Cont'd)					
						Period Balance For 2002.01: 7,732.00			7,732.00	0.00	7,732.00
03/11/02	6722	ap		566	52251	FIBER RING POOLING FRRPA 2002031149120	<	>	7,732.00	0.00	15,464.00
03/29/02	7159	gl	GLMAR02			FRRPA-STPA FOR 3/2002	<	>	7,732.00	0.00	23,196.00
						Period Balance For 2002.03: 15,464.00			15,464.00	0.00	23,196.00
04/30/02	7297	gl	GLAPR			FRRPA-STPA FOR 4/30/02	<	>	7,732.00	0.00	30,928.00
						Period Balance For 2002.04: 7,732.00			7,732.00	0.00	30,928.00
05/31/02	7670	gl	GLMAY02			FRRPA-STPA FOR 5/2002	<	>	7,732.00	0.00	38,660.00
						Period Balance For 2002.05: 7,732.00			7,732.00	0.00	38,660.00
06/30/02	7671	gl	GLJUN02			FRRPA-STPA FOR 6/30/02	<	>	7,732.00	0.00	46,392.00
						Period Balance For 2002.06: 7,732.00			7,732.00	0.00	46,392.00
07/31/02	7999	gl	GLJUL02			FRRPA-STPA FOR 7/31/02	<	>	7,732.00	0.00	54,124.00
						Period Balance For 2002.07: 7,732.00			7,732.00	0.00	54,124.00
08/31/02	8000	gl	GLAUG02			FRRPA-STPA FOR 8/31/02	<	>	7,732.00	0.00	61,856.00
						Period Balance For 2002.08: 7,732.00			7,732.00	0.00	61,856.00
09/30/02	8147	gl	JSPAUDIT			AJE #1-TO RECLASSIFY FIBER RING POOLING EXPENSES TO CORRECT ACCOUNT.	<	>	0.00	91,662.00	29,806.00-
09/30/02	8147	gl	JSPAUDIT			AJE #11-TO ADJ PREPAID EXPENSES TO ACTUAL.	<	>	479.10	0.00	29,326.90-
						Period Balance For 2002.09: 91,182.90-			479.10	91,662.00	29,326.90-
Total # Of Transactions: 10						GLSA Ending Balance: 29,326.90-			62,335.10	91,662.00	29,326.90-
ACCOUNT: 6531. POWER EXPENSE						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6629	ap	AP/PREV	105	52132	POWER EXPENSE MOREAU GRAND EL 5852	<	>	1,589.56	0.00	1,589.56
01/31/02	6629	ap	AP/PREV	144	52142	POWER EXPENSE WEST RIVER ELEC 2473500	<	>	17.65	0.00	1,607.21
						Period Balance For 2002.01: 1,607.21			1,607.21	0.00	1,607.21
02/28/02	6781	ap	AP/PREV	144	52314	POWER EXPENSE WEST RIVER ELEC 2002031853140	<	>	17.86	0.00	1,625.07
02/28/02	6781	ap	AP/PREV	105	52307	POWER EXPENSE MOREAU GRAND EL 5980	<	>	1,795.36	0.00	3,420.43

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6531. POWER EXPENSE						Period: 2002.02 (Cont'd)					
						Period Balance For 2002.02: 1,813.22			1,813.22	0.00	3,420.43
03/30/02	6969	ap	AP/PREV	144	52517	POWER EXPENSE	<	>	16.48	0.00	3,436.91
				WEST RIVER ELEC	2473500						
03/30/02	6969	ap	AP/PREV	105	52494	POWER EXPENSE	<	>	1,730.96	0.00	5,167.87
				MOREAU GRAND EL	6110						
						Period Balance For 2002.03: 1,747.44			1,747.44	0.00	5,167.87
04/30/02	7149	ap	AP/PREV	105	52631	ELECTRIC BILL	<	>	1,700.27	0.00	6,868.14
				MOREAU GRAND EL	6237						
04/30/02	7149	ap	AP/PREV	144	52640	POWER EXPENSE	<	>	17.01	0.00	6,885.15
				WEST RIVER ELEC	2002052052930						
						Period Balance For 2002.04: 1,717.28			1,717.28	0.00	6,885.15
05/31/02	7325	ap	AP/PREV	144	52822	POWER EXPENSE	<	>	18.77	0.00	6,903.92
				WEST RIVER ELEC	2002062053150						
05/31/02	7325	ap	AP/PREV	105	52809	POWER EXPENSE	<	>	1,323.75	0.00	8,227.67
				MOREAU GRAND EL	6364						
						Period Balance For 2002.05: 1,342.52			1,342.52	0.00	8,227.67
06/28/02	7487	ap	AP/PREV	105	52996	POWER EXPENSE	<	>	1,342.83	0.00	9,570.50
				MOREAU GRAND EL	6489						
06/28/02	7487	ap	AP/PREV	144	53002	POWER EXPENSE	<	>	17.65	0.00	9,588.15
				WEST RIVER ELEC	2473500						
						Period Balance For 2002.06: 1,360.48			1,360.48	0.00	9,588.15
07/31/02	7672	ap	AP/PREV	144	53191	POWER EXPENSE	<	>	17.86	0.00	9,606.01
				WEST RIVER ELEC	2473500						
07/31/02	7672	ap	AP/PREV	105	53182	ELECTRIC EXPENSE	<	>	1,525.37	0.00	11,131.38
				MOREAU GRAND EL	6614						
						Period Balance For 2002.07: 1,543.23			1,543.23	0.00	11,131.38
08/30/02	7826	ap	AP/PREV	144	53360	POWER EXPENSE	<	>	17.01	0.00	11,148.39
				WEST RIVER ELEC	2473500						
08/30/02	7826	ap	AP/PREV	105	53353	ELECTRIC BILL	<	>	1,380.16	0.00	12,528.55
				MOREAU GRAND EL	6740						
						Period Balance For 2002.08: 1,397.17			1,397.17	0.00	12,528.55
09/30/02	7990	ap	ap/prev	144	53545	POWER EXPENSE	<	>	16.02	0.00	12,544.57
				WEST RIVER ELEC	2473500						
						Period Balance For 2002.09: 16.02			16.02	0.00	12,544.57
10/31/02	8158	ap	AP/PREV	144	53700	POWER EXPENSE	<	>	17.54	0.00	12,562.11
				WEST RIVER ELEC	2473500						

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6531. POWER EXPENSE						Period: 2002.10 (Cont'd)					
10/31/02	8158	ap	AP/PREV	105	53691	POWER EXPENSE	< >		1,518.90	0.00	14,081.01
				MOREAU GRAND EL	6997						
			Period Balance For 2002.10:	1,536.44					1,536.44	0.00	14,081.01
11/29/02	8324	ap	AP/PREV	105	53855	ELECTRIC EXPENSE	< >		672.47	0.00	14,753.48
				MOREAU GRAND EL	7126						
11/29/02	8324	ap	AP/PREV	144	53863		< >		17.65	0.00	14,771.13
				WEST RIVER ELEC	2002121741151						
			Period Balance For 2002.11:	690.12					690.12	0.00	14,771.13
12/31/02	8499	ap	ap/prev	105	54016	ELECTRIC BILL	< >		1,955.03	0.00	16,726.16
				MOREAU GRAND EL	7259						
12/31/02	8499	ap	ap/prev	144	54025	ELETRIC EXPENSE	< >		16.80	0.00	16,742.96
				WEST RIVER ELEC	2473500						
			Period Balance For 2002.12:	1,971.83					1,971.83	0.00	16,742.96
Total # Of Transactions: 23			GLSA Ending Balance:	16,742.96					16,742.96	0.00	16,742.96
ACCOUNT: 6532. NETWORK ADMINISTRATION EXPENSES									2002 Beginning Balance:		0.00
Total # Of Transactions: 0			GLSA Ending Balance:	0.00					0.00	0.00	0.00
ACCOUNT: 6532.1 GENERAL TRAFFIC SUPERVISION									2002 Beginning Balance:		0.00
Total # Of Transactions: 0			GLSA Ending Balance:	0.00					0.00	0.00	0.00
ACCOUNT: 6532.2 C. O. STATIONARY & MISC EXPENSES									2002 Beginning Balance:		0.00
Total # Of Transactions: 0			GLSA Ending Balance:	0.00					0.00	0.00	0.00
ACCOUNT: 6532.3 TESTING EXPENSES									2002 Beginning Balance:		0.00
Total # Of Transactions: 0			GLSA Ending Balance:	0.00					0.00	0.00	0.00
ACCOUNT: 6533. TESTING EXPENSE						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6557	pl				LD LABOR TRANS	< >		6,395.35	0.00	6,395.35
02/26/02	6642	va				Veh Trans	< >		5.30	0.00	6,400.65
			Period Balance For 2002.01:	6,400.65					6,400.65	0.00	6,400.65
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	< >		40.10	0.00	6,440.75
				SALES & SERVICE	32140						
02/28/02	6686	pl				LD LABOR TRANS	< >		6,519.63	0.00	12,960.38
02/28/02	6819	gl	GLFEB02			CK 52045-JANET KECKLER	< >		202.66	0.00	13,163.04
			Period Balance For 2002.02:	6,762.39					6,762.39	0.00	13,163.04

ACCOUNT: 6533. TESTING EXPENSE Period: 2002.02 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
03/29/02	6862	pl				LD LABOR TRANS	<	>	5,701.61	0.00	18,864.65
03/29/02	6994	gl	GLMAR02			CK 52344-JANET KECKLER	<	>	119.52	0.00	18,984.17
			Period Balance For 2002.03:			5,821.13			5,821.13	0.00	18,984.17
04/23/02	6988	ap	AP/CURR	83	52442	SUPPLIES	<	>	8.34	0.00	18,992.51
				SALES & SERVICE		33008					
04/30/02	7059	pl				LD LABOR TRANS	<	>	5,280.46	0.00	24,272.97
			Period Balance For 2002.04:			5,288.80			5,288.80	0.00	24,272.97
05/31/02	7244	pl				LD LABOR TRANS	<	>	8,521.35	0.00	32,794.32
			Period Balance For 2002.05:			8,521.35			8,521.35	0.00	32,794.32
06/24/02	7339	ap	AP/CURR	83	52798	SUPPLIES	<	>	18.56	0.00	32,812.88
				SALES & SERVICE		34166					
06/28/02	7390	pl				LD LABOR TRANS	<	>	6,981.69	0.00	39,794.57
			Period Balance For 2002.06:			7,000.25			7,000.25	0.00	39,794.57
07/31/02	7555	pl				LD LABOR TRANS	<	>	7,261.77	0.00	47,056.34
			Period Balance For 2002.07:			7,261.77			7,261.77	0.00	47,056.34
08/30/02	7739	pl				LD LABOR TRANS	<	>	5,329.20	0.00	52,385.54
			Period Balance For 2002.08:			5,329.20			5,329.20	0.00	52,385.54
09/26/02	7838	ap	AP/CURR	35	53329	AIRLINE TICKET	<	>	886.50	0.00	53,272.04
				DAKOTA TRAVEL		27195					
09/30/02	7881	pl				LD LABOR TRANS	<	>	8,616.85	0.00	61,888.89
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	<	>	574.00	0.00	62,462.89
			AT 9/30/02								
09/30/02	8147	gl	JSPAUDIT			AJE #11-TO ADJ PREPAID	<	>	431.41	0.00	62,894.30
			EXPENSES TO ACTUAL.								
			Period Balance For 2002.09:			10,508.76			10,508.76	0.00	62,894.30
10/31/02	8115	pl				LD LABOR TRANS	<	>	8,098.56	0.00	70,992.86
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	<	>	0.00	574.00	70,418.86
10/31/02	8217	gl	GLOCT02			CK 53469-NICKY WHITEEYES	<	>	103.32	0.00	70,522.18
10/31/02	8217	gl	GLOCT02			CK 53483-JANET KECKLER	<	>	103.32	0.00	70,625.50
			Period Balance For 2002.10:			7,731.20			8,305.20	574.00	70,625.50
11/29/02	8258	pl				LD LABOR TRANS	<	>	7,601.70	0.00	78,227.20
11/29/02	8324	ap	AP/PREV	155	53864	OFFICE PERSONNEL WORKSHO	<	>	320.00	0.00	78,547.20
				SDATC		2002121733283					
			Period Balance For 2002.11:			7,921.70			7,921.70	0.00	78,547.20

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6533. TESTING EXPENSE						Period: 2002.11 (Cont'd)					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	< >		30.89	0.00	78,578.09
				SALES & SERVICE	37011						
12/31/02	8426	pl				LD LABOR TRANS	< >		4,072.36	0.00	82,650.45
				Period Balance For 2002.12:	4,103.25				4,103.25	0.00	82,650.45
Total # Of Transactions: 26				GLSA Ending Balance:	82,650.45				83,224.45	574.00	82,650.45
ACCOUNT: 6534. PLANT OPERATIONS ADMIN EXPENSE						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6557	pl				LD LABOR TRANS	< >		4,918.61	0.00	4,918.61
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKETS	< >		384.00	0.00	5,302.61
				DAKOTA TRAVEL	25461						
01/31/02	6629	ap	AP/PREV	432	52156	SUPPLIES	< >		9.29	0.00	5,311.90
				M & J VARIETY	1506932						
				Period Balance For 2002.01:	5,311.90				5,311.90	0.00	5,311.90
02/28/02	6686	pl				LD LABOR TRANS	< >		4,646.64	0.00	9,958.54
02/28/02	6819	gl	GLFEB02			CK 52089-KIM PETERSON	< >		195.00	0.00	10,153.54
				Period Balance For 2002.02:	4,841.64				4,841.64	0.00	10,153.54
03/22/02	6801	ap	AP/CURR	378	52322	AMERICAN EXPRESS CARD	< >		999.26	0.00	11,152.80
				AMERICAN EXPRES	2002032057988						
03/22/02	6801	ap	AP/CURR	746	52346	REGISTRATION FEES	< >		695.00	0.00	11,847.80
				TEXAS ENG EXT S	CJ7083776						
03/29/02	6862	pl				LD LABOR TRANS	< >		5,246.10	0.00	17,093.90
				Period Balance For 2002.03:	6,940.36				6,940.36	0.00	17,093.90
04/30/02	7059	pl				LD LABOR TRANS	< >		3,814.47	0.00	20,908.37
04/30/02	7149	ap	AP/PREV	83		TIME & MATERIAL REPORT	< >		232.54	0.00	21,140.91
				SALES & SERVICE	33328						
				Period Balance For 2002.04:	4,047.01				4,047.01	0.00	21,140.91
05/21/02	7184	ap		83		Void Check # 52622	< >		0.00	232.54	20,908.37
				SALES & SERVICE	33328						
05/31/02	7244	pl				LD LABOR TRANS	< >		4,699.05	0.00	25,607.42
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	< >		232.54	0.00	25,839.96
				SALES & SERVICE	33328						
06/25/02	7355	va				Veh Trans	< >		58.08	0.00	25,898.04
				Period Balance For 2002.05:	4,757.13				4,989.67	232.54	25,898.04
06/28/02	7390	pl				LD LABOR TRANS	< >		2,820.81	0.00	28,718.85
06/28/02	7490	gl	GLJUN02			CK 52573-KIM PETERSON	< >		295.76	0.00	29,014.61
				Period Balance For 2002.06:	3,116.57				3,116.57	0.00	29,014.61

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6534. PLANT OPERATIONS ADMIN EXPENSE						Period: 2002.06 (Cont'd)					
07/31/02	7555	pl				LD LABOR TRANS	<	>	1,927.99	0.00	30,942.60
07/31/02	7672	ap	AP/PREV	35	53154	AIRLINE TICKET	<	>	1,821.00	0.00	32,763.60
				DAKOTA TRAVEL		26650					
			Period Balance For 2002.07:		3,748.99				3,748.99	0.00	32,763.60
08/27/02	7690	ap	AP/CURR	378	53204	COMPANY CREDIT CARD	<	>	412.17	0.00	33,175.77
				AMERICAN EXPRES		2002082732224					
08/30/02	7739	pl				LD LABOR TRANS	<	>	3,430.81	0.00	36,606.58
			Period Balance For 2002.08:		3,842.98				3,842.98	0.00	36,606.58
09/30/02	7881	pl				LD LABOR TRANS	<	>	3,963.55	0.00	40,570.13
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	<	>	264.00	0.00	40,834.13
			AT 9/30/02								
			Period Balance For 2002.09:		4,227.55				4,227.55	0.00	40,834.13
10/31/02	8115	pl				LD LABOR TRANS	<	>	2,254.18	0.00	43,088.31
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	<	>	0.00	264.00	42,824.31
			Period Balance For 2002.10:		1,990.18				2,254.18	264.00	42,824.31
11/29/02	8258	pl				LD LABOR TRANS	<	>	3,964.79	0.00	46,789.10
			Period Balance For 2002.11:		3,964.79				3,964.79	0.00	46,789.10
12/31/02	8426	pl				LD LABOR TRANS	<	>	8,203.60	0.00	54,992.70
01/21/03	8508	va				Veh Trans	<	>	22.33	0.00	55,015.03
			Period Balance For 2002.12:		8,225.93				8,225.93	0.00	55,015.03
Total # Of Transactions: 27			GLSA Ending Balance:		55,015.03				55,511.57	496.54	55,015.03
ACCOUNT: 6535. ENGINEERING EXPENSES						Period: 2002.01			2002 Beginning Balance:		0.00
01/22/02	6450	ap	AP/CURR	9999	51984	OUTSIDE PLANT WORKSHOP	<	>	35.75	0.00	35.75
				SD ASSOC OF TEL		2002012234289					
01/22/02	6450	ap	AP/CURR	18	51909	PETTY CASH REIMBURSEMENT	<	>	62.10	0.00	97.85
				PETTY CASH		2002012254066					
01/31/02	6557	pl				LD LABOR TRANS	<	>	8,148.74	0.00	8,246.59
01/31/02	6629	ap	AP/PREV	151	52145	LOCATE FEE	<	>	3.13	0.00	8,249.72
				ONE CALL		0015128					
01/31/02	6629	ap	AP/PREV	83	52124	SUPPLIES	<	>	19.64	0.00	8,269.36
				SALES & SERVICE		31960					
			Period Balance For 2002.01:		8,269.36				8,269.36	0.00	8,269.36
02/26/02	6638	ap	AP/CURR	621	52168	EXCEL SEMINAR	<	>	241.68	0.00	8,511.04
				ROCKHURST COLLE		630240311-001					

ACCOUNT: 6535. ENGINEERING EXPENSES Period: 2002.02 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	9.87	0.00	8,520.91
				SALES & SERVICE		32347					
02/28/02	6686	pl				LD LABOR TRANS	<	>	8,361.04	0.00	16,881.95
02/28/02	6781	ap	AP/PREV	151	52316	LOCATE FEE	<	>	0.63	0.00	16,882.58
				ONE CALL		0016438					
02/28/02	6819	gl	GLFEB02			CK 52088-DOUG BURGEE	<	>	217.66	0.00	17,100.24
02/28/02	6819	gl	GLFEB02			CK 52043-MELISSA TRAVERS	<	>	202.66	0.00	17,302.90
02/28/02	6819	gl	GLFEB02			CK 52044-DOUG BURGEE	<	>	202.66	0.00	17,505.56
			Period Balance For 2002.02:		9,236.20				9,236.20	0.00	17,505.56
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	8.08	0.00	17,513.64
				SALES & SERVICE		32521					
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	30.64	0.00	17,544.28
				SALES & SERVICE		32548					
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	22.39	0.00	17,566.67
				SALES & SERVICE		32560					
03/22/02	6801	ap	AP/CURR	82	52297	REGISTRATION FEES	<	>	150.00	0.00	17,716.67
				TELEPHONE AT&S		393					
03/22/02	6801	ap	AP/CURR	54	52290	UPS SERVICE/JP	<	>	19.41	0.00	17,736.08
				UPS		570985102					
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	0.60	0.00	17,736.68
				SALES & SERVICE		32712					
03/29/02	6862	pl				LD LABOR TRANS	<	>	8,208.20	0.00	25,944.88
03/30/02	6969	ap	AP/PREV	155	52510	TRAINING FEES	<	>	41.00	0.00	25,985.88
				SDATC		2002041939461					
03/30/02	6969	ap	AP/PREV	151	52502	LOCATE FEE	<	>	1.89	0.00	25,987.77
				ONE CALL		0017682					
03/29/02	6994	gl	GLMAR02			CK 52323-MELISSA TRAVERS	<	>	323.88	0.00	26,311.65
03/29/02	6994	gl	GLMAR02			CK 52330-DOUG BURGEE	<	>	128.05	0.00	26,439.70
			Period Balance For 2002.03:		8,934.14				8,934.14	0.00	26,439.70
04/23/02	6988	ap	AP/CURR	83	52442	SUPPLIES	<	>	16.08	0.00	26,455.78
				SALES & SERVICE		33289					
04/30/02	7059	pl				LD LABOR TRANS	<	>	6,941.88	0.00	33,397.66
04/30/02	7149	ap	AP/PREV	275	52647	CELLULAR SERVICE	<	>	30.49	0.00	33,428.15
				CELLULAR ONE		2002052052951					
04/30/02	7149	ap	AP/PREV	83		SUPPLIES	<	>	10.10	0.00	33,438.25
				SALES & SERVICE		33388					
			Period Balance For 2002.04:		6,998.55				6,998.55	0.00	33,438.25
05/17/02	7138	ap		503	52587	GAS REIMBURSEMENT	<	>	25.16	0.00	33,463.41
				DOUG BURGEE		2002051743490					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	10.10	33,453.31
				SALES & SERVICE		33388					
05/31/02	7244	pl				LD LABOR TRANS	<	>	6,413.02	0.00	39,866.33
05/31/02	7323	gl	GLMAY02			CK 52571-DOUG BURGEE	<	>	319.46	0.00	40,185.79
05/31/02	7325	ap	AP/PREV	151	52825	LOCATE FEE	<	>	1.25	0.00	40,187.04
				ONE CALL		20450					

ACCOUNT: 6535. ENGINEERING EXPENSES Period: 2002.05 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
						Period Balance For 2002.05: 6,748.79			6,758.89	10.10	40,187.04
06/28/02	7390	pl				LD LABOR TRANS	<	>	6,674.72	0.00	46,861.76
06/28/02	7487	ap	AP/PREV	151	53004	LOCATE FEE	<	>	0.63	0.00	46,862.39
				ONE CALL		0021852					
06/28/02	7487	ap	AP/PREV	83	52987	SUPPLIES	<	>	29.50	0.00	46,891.89
				SALES & SERVICE		29013					
07/23/02	7489	va				Veh Trans	<	>	67.28	0.00	46,959.17
						Period Balance For 2002.06: 6,772.13			6,772.13	0.00	46,959.17
07/31/02	7555	pl				LD LABOR TRANS	<	>	7,409.03	0.00	54,368.20
07/31/02	7672	ap	AP/PREV	91	53178	PINS	<	>	2.98	0.00	54,371.18
				FARMERS UNION		512738					
07/31/02	7672	ap	AP/PREV	151	53195	LOCATE FEE	<	>	2.50	0.00	54,373.68
				ONE CALL		0023182					
						Period Balance For 2002.07: 7,414.51			7,414.51	0.00	54,373.68
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	5.97	0.00	54,379.65
				SALES & SERVICE		35302					
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	5.97	0.00	54,385.62
				SALES & SERVICE		35158					
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	25.40	0.00	54,411.02
				SALES & SERVICE		35132					
08/30/02	7739	pl				LD LABOR TRANS	<	>	8,585.01	0.00	62,996.03
08/30/02	7826	ap	AP/PREV	151	53363	LOCATE FEE	<	>	3.13	0.00	62,999.16
				ONE CALL		0024577					
						Period Balance For 2002.08: 8,625.48			8,625.48	0.00	62,999.16
09/30/02	7881	pl				LD LABOR TRANS	<	>	6,426.56	0.00	69,425.72
09/30/02	7990	ap	ap/prev	151	53548	LOCATE FEE	<	>	5.00	0.00	69,430.72
				ONE CALL		0025995					
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	<	>	428.00	0.00	69,858.72
			AT 9/30/02								
09/30/02	8147	gl	JSPAUDIT			AJE #11-TO ADJ PREPAID	<	>	465.18	0.00	70,323.90
			EXPENSES TO ACTUAL.								
11/18/02	8154	wo				PLANT - WO 21612	<	>	0.00	9,070.02	61,253.88
11/18/02	8154	wo				PLANT - WO 21612	<	>	9,070.02	0.00	70,323.90
						Period Balance For 2002.09: 7,324.74			16,394.76	9,070.02	70,323.90
10/31/02	8115	pl				LD LABOR TRANS	<	>	7,879.93	0.00	78,203.83
10/31/02	8158	ap	AP/PREV	151	53702	LOCATE FEE	<	>	9.38	0.00	78,213.21
				ONE CALL		0027410					
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	<	>	0.00	428.00	77,785.21
10/31/02	8217	gl	GLOCT02			CK 53479-MELISSA LEBEAU	<	>	103.32	0.00	77,888.53
						Period Balance For 2002.10: 7,564.63			7,992.63	428.00	77,888.53

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6535. ENGINEERING EXPENSES						Period: 2002.10 (Cont'd)					
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	26.11	0.00	77,914.64
				SALES & SERVICE		36641					
11/29/02	8258	pl				LD LABOR TRANS	<	>	6,776.36	0.00	84,691.00
11/29/02	8324	ap	AP/PREV	155	53864	OFFICE PERSONNEL WORKSHO	<	>	160.00	0.00	84,851.00
				SDATC		2002121733283					
			Period Balance For 2002.11:		6,962.47				6,962.47	0.00	84,851.00
12/19/02	8344	ap	AP/CURR	54	53836	UPS SERVICE	<	>	3.62	0.00	84,854.62
				UPS		0000570985492					
12/31/02	8426	pl				LD LABOR TRANS	<	>	9,725.77	0.00	94,580.39
12/31/02	8499	ap	ap/prev	151	54028	LOCATE FEE	<	>	1.25	0.00	94,581.64
				ONE CALL		0030180					
12/31/02	8499	ap	ap/prev	151	54028	LOCATE FEE	<	>	0.63	0.00	94,582.27
				ONE CALL		0029186					
			Period Balance For 2002.12:		9,731.27				9,731.27	0.00	94,582.27
Total # Of Transactions: 61			GLSA Ending Balance:		94,582.27				104,090.39	9,508.12	94,582.27
ACCOUNT: 6540. ACCESS EXPENSES						Period: 2002.01			2002 Beginning Balance:		0.00
01/22/02	6450	ap	AP/CURR	25	51910	EXPRESS COMM	<	>	5,336.56	0.00	5,336.56
				EXPRESS COMMUNI		2002012238414					
01/30/02	6597	ap	AP/PREV	495	52085	USAC	<	>	1,240.09	0.00	6,576.65
				UNIVERSAL SERVI		FILERID#809682					
			Period Balance For 2002.01:		6,576.65				6,576.65	0.00	6,576.65
02/26/02	6638	ap	AP/CURR	25	52101	EXPRESS COMM	<	>	6,090.35	0.00	12,667.00
				EXPRESS COMMUNI		2002022549900					
02/28/02	6781	ap	AP/PREV	495	52328	USAC	<	>	950.16	0.00	13,617.16
				UNIVERSAL SERVI		FILERID/80682					
			Period Balance For 2002.02:		7,040.51				7,040.51	0.00	13,617.16
03/22/02	6801	ap	AP/CURR	25	52275	EXPRESS COMM	<	>	5,716.03	0.00	19,333.19
				EXPRESS COMMUNI		2002032133684					
			Period Balance For 2002.03:		5,716.03				5,716.03	0.00	19,333.19
04/23/02	6988	ap	AP/CURR	25	52470	EXPRESS COMM	<	>	6,324.19	0.00	25,657.38
				EXPRESS COMMUNI		2002042256912					
04/08/02	7063	gl	CR			USAC/44207	<	>	0.00	8,345.19	17,312.19
			Period Balance For 2002.04:		2,021.00-				6,324.19	8,345.19	17,312.19
05/21/02	7157	ap	AP/CURR	25	52598	EXPRESS COMM	<	>	6,313.39	0.00	23,625.58
				EXPRESS COMMUNI		2002052146537					
05/31/02	7245	ap	AP/PREV	495	52729	USAC	<	>	884.45	0.00	24,510.03
				UNIVERSAL SERVI		FILER#809682					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6540. ACCESS EXPENSES						Period: 2002.05 (Cont'd)					
						Period Balance For 2002.05: 7,197.84			7,197.84	0.00	24,510.03
06/24/02	7339	ap	AP/CURR	25	52770	EXPRESS COMM	<	>	6,035.19	0.00	30,545.22
				EXPRESS COMMUNI		2002062436919					
06/28/02	7487	ap	AP/PREV	495	53019	USAC	<	>	1,062.27	0.00	31,607.49
				UNIVERSAL SERVI		35334					
						Period Balance For 2002.06: 7,097.46			7,097.46	0.00	31,607.49
07/23/02	7493	ap	AP/CURR	25	52964	EXPRESS COMM	<	>	6,928.89	0.00	38,536.38
				EXPRESS COMMUNI		2002072254665					
07/25/02	7516	ap		721	53075	NUMBERING ADMIN	<	>	49.12	0.00	38,585.50
				NBANC		FILERID/809682					
07/31/02	7672	ap	AP/PREV	495	53212	USAC	<	>	1,685.11	0.00	40,270.61
				UNIVERSAL SERVI		FILER ID#809682					
						Period Balance For 2002.07: 8,663.12			8,663.12	0.00	40,270.61
08/27/02	7690	ap	AP/CURR	25	53145	EXPRESS COMM	<	>	7,171.95	0.00	47,442.56
				EXPRESS COMMUNI		2002082746023					
08/30/02	7793	ap	AP/PREV	495	53305	USAC	<	>	1,695.11	0.00	49,137.67
				UNIVERSAL SERVI		0000040751					
						Period Balance For 2002.08: 8,867.06			8,867.06	0.00	49,137.67
09/26/02	7838	ap	AP/CURR	25	53321	EXPRESS COMM	<	>	5,235.98	0.00	54,373.65
				EXPRESS COMMUNI		2002092631912					
09/30/02	7893	ap	AP/PREV	25	53465	EXPRESS COMM	<	>	735.03	0.00	55,108.68
				EXPRESS COMMUNI		2002100838558					
09/30/02	7915	ap	AP/PREV	495	53476	USAC	<	>	1,695.64	0.00	56,804.32
				UNIVERSAL SERVI		10000044451					
						Period Balance For 2002.09: 7,666.65			7,666.65	0.00	56,804.32
10/24/02	8012	ap	AP/CURR	25	53505	EXPRESS COMM	<	>	5,687.70	0.00	62,492.02
				EXPRESS COMMUNI		2002102351942					
10/31/02	8056	ap	AP/CURR	495	53629	USAC	<	>	1,514.66	0.00	64,006.68
				UNIVERSAL SERVI		2002110139037					
						Period Balance For 2002.10: 7,202.36			7,202.36	0.00	64,006.68
11/22/02	8177	ap	AP/CURR	25	53661	EXPRESS COMM	<	>	4,847.73	0.00	68,854.41
				EXPRESS COMMUNI		2002111951060					
11/29/02	8250	ap	AP/PREV	495		USAC	<	>	1,504.66	0.00	70,359.07
				UNIVERSAL SERVI		10000050449					
11/29/02	8253	ap	AP/PREV	495	53809	USAC	<	>	1,504.66	0.00	71,863.73
				UNIVERSAL SERVI		10000050449					
						Period Balance For 2002.11: 7,857.05			7,857.05	0.00	71,863.73
12/05/02	8252	ap		495		Void Check # 53808	<	>	0.00	1,504.66	70,359.07
				UNIVERSAL SERVI		10000050449					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6540. ACCESS EXPENSES						Period: 2002.12 (Cont'd)					
12/19/02	8344	ap	AP/CURR	25	53824	EXPRESS COMM EXPRESS COMMUNI 2002121833959	<	>	4,427.78	0.00	74,786.85
12/31/02	8428	ap	AP/PREV	495	53968	USAC UNIVERSAL SERVI UBDI0000053372	<	>	1,504.66	0.00	76,291.51
						Period Balance For 2002.12: 4,427.78			5,932.44	1,504.66	76,291.51
Total # Of Transactions: 27						GLSA Ending Balance: 76,291.51			86,141.36	9,849.85	76,291.51
ACCOUNT: 6561. DEPRECIATION EXPENSES						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6648	gl	GLJAI			DEPRECIATION EXPENSE	<	>	92,487.96	0.00	92,487.96
					5,336.55+						
					6,090.35+	92,487.96			92,487.96	0.00	92,487.96
02/28/02	6819	gl	GLFEI		5,716.03+	DEPRECIATION EXPENSE	<	>	92,487.96	0.00	184,975.92
					6,324.19+	92,487.96			92,487.96	0.00	184,975.92
03/27/02	6994	gl	GLMA		6,313.39+	DEPRECIATION EXPENSE	<	>	101,261.16	0.00	286,237.08
					6,035.19+						
					6,928.89+	101,261.16			101,261.16	0.00	286,237.08
04/30/02	7162	gl	GLAP		7,171.95+	DEPRECIATION EXPENSE	<	>	101,261.16	0.00	387,498.24
					5,235.98+	101,261.16			101,261.16	0.00	387,498.24
05/31/02	7323	gl	GLMA		735.03+	DEPRECIATION EXPENSE	<	>	101,261.16	0.00	488,759.40
					5,687.70+	101,261.16			101,261.16	0.00	488,759.40
06/28/02	7490	gl	GLJU		4,847.73+ 4,427.78+	DEPRECIATION EXPENSE	<	>	101,261.16	0.00	590,020.56
						101,261.16			101,261.16	0.00	590,020.56
07/31/02	7680	gl	GLJU		013 Express Bills 70,850.77+	DEPRECIATION EXPENSE	<	>	101,261.16	0.00	691,281.72
						101,261.16			101,261.16	0.00	691,281.72
08/30/02	7859	gl	GLAU		014 NAPP file 49.12+	DEPRECIATION EXPENSE	<	>	101,261.16	0.00	792,542.88
					70,899.89*+	101,261.16			101,261.16	0.00	792,542.88
09/30/02	8019	gl	GLSE			DEPRECIATION EXPENSE	<	>	101,261.16	0.00	893,804.04
09/30/02	8147	gl	JSPA			#34-REC DEPRECIATION EXPENSE.	<	>	21,021.75	0.00	914,825.79
						Period Balance For 2002.09: 122,282.91			122,282.91	0.00	914,825.79
10/31/02	8217	gl	GLOCT02			REC DEPRECIATION EXPENSE	<	>	92,652.27	0.00	1,007,478.06

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6561. DEPRECIATION EXPENSES						Period: 2002.10 (Cont'd)					
						Period Balance For 2002.10: 92,652.27			92,652.27	0.00	1,007,478.06
11/29/02	8339	gl	GLNOV02			REC DEPRECIATION EXPENSE	<	>	92,652.27	0.00	1,100,130.33
						Period Balance For 2002.11: 92,652.27			92,652.27	0.00	1,100,130.33
12/31/02	8513	gl	GLDEC02			REC DEPRECIATION EXPENSE	<	>	92,652.27	0.00	1,192,782.60
						Period Balance For 2002.12: 92,652.27			92,652.27	0.00	1,192,782.60
Total # Of Transactions: 13						GLSA Ending Balance: 1,192,782.60			1,192,782.60	0.00	1,192,782.60 ✓
ACCOUNT: 6561.1 DEPREC EXP-VEHICLE & OTHER WORK									2002 Beginning Balance:		0.00
Total # Of Transactions: 0						GLSA Ending Balance: 0.00			0.00	0.00	0.00
ACCOUNT: 6610. MARKETING						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6557	pl				LD LABOR TRANS	<	>	2,463.34	0.00	2,463.34
						Period Balance For 2002.01: 2,463.34			2,463.34	0.00	2,463.34
02/28/02	6686	pl				LD LABOR TRANS	<	>	1,743.56	0.00	4,206.90
						Period Balance For 2002.02: 1,743.56			1,743.56	0.00	4,206.90
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES SALES & SERVICE 32456	<	>	5.80	0.00	4,212.70
03/29/02	6862	pl				LD LABOR TRANS	<	>	2,894.57	0.00	7,107.27
						Period Balance For 2002.03: 2,900.37			2,900.37	0.00	7,107.27
04/30/02	7059	pl				LD LABOR TRANS	<	>	2,916.37	0.00	10,023.64
						Period Balance For 2002.04: 2,916.37			2,916.37	0.00	10,023.64
06/24/02	7339	ap	AP/CURR	83	52798	SUPPLIES SALES & SERVICE 34221	<	>	81.00	0.00	10,104.64
06/24/02	7339	ap	AP/CURR	83	52798	SUPPLIES SALES & SERVICE 34023	<	>	57.99	0.00	10,162.63
06/28/02	7390	pl				LD LABOR TRANS	<	>	561.58	0.00	10,724.21
						Period Balance For 2002.06: 700.57			700.57	0.00	10,724.21
07/23/02	7493	ap	AP/CURR	83	52987	SUPPLIES SALES & SERVICE 34661	<	>	17.50	0.00	10,741.71
07/31/02	7555	pl				LD LABOR TRANS	<	>	456.32	0.00	11,198.03
						Period Balance For 2002.07: 473.82			473.82	0.00	11,198.03

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6610. MARKETING						Period: 2002.07 (Cont'd)					
08/30/02	7739	pl				LD LABOR TRANS	< >		2,651.04	0.00	13,849.07
				Period Balance For 2002.08:		2,651.04			2,651.04	0.00	13,849.07
09/30/02	7881	pl				LD LABOR TRANS	< >		106.46	0.00	13,955.53
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	< >		7.00	0.00	13,962.53
			AT 9/30/02								
				Period Balance For 2002.09:		113.46			113.46	0.00	13,962.53
10/31/02	8115	pl				LD LABOR TRANS	< >		178.02	0.00	14,140.55
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	< >		0.00	7.00	14,133.55
				Period Balance For 2002.10:		171.02			178.02	7.00	14,133.55
11/29/02	8258	pl				LD LABOR TRANS	< >		155.79	0.00	14,289.34
11/29/02	8324	ap	AP/PREV	83	53846	SUPPLIS	< >		7.96	0.00	14,297.30
				SALES & SERVICE	36961						
11/29/02	8324	ap	AP/PREV	578	53888	SUPPLIES	< >		41.20	0.00	14,338.50
				ORIENTAL TRADIN	443972609-01/						
				Period Balance For 2002.11:		204.95			204.95	0.00	14,338.50
12/31/02	8426	pl				LD LABOR TRANS	< >		317.36	0.00	14,655.86
				Period Balance For 2002.12:		317.36			317.36	0.00	14,655.86
Total # Of Transactions: 19				GLSA Ending Balance:		14,655.86			14,662.86	7.00	14,655.86
ACCOUNT: 6611. PRODUCT MANAGEMENT									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
ACCOUNT: 6612. SALES									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
ACCOUNT: 6613. ADVERTISING						Period: 2002.01			2002 Beginning Balance:		0.00
01/22/02	6450	ap	AP/CURR	588	51972	ADVERTISING	< >		64.00	0.00	64.00
				REMINDER PLUS	2002012237766						
01/22/02	6450	ap	AP/CURR	731	51980	ADVERTISING	< >		86.25	0.00	150.25
				ISABEL DAKOTAN	2783						
01/22/02	6450	ap	AP/CURR	58	51924	ADVERTISING	< >		78.10	0.00	228.35
				DEX MEDIA EAST-VP	010329772000						
01/31/02	6629	ap	AP/PREV	97	52130	ADVERTISING	< >		95.00	0.00	323.35
				KGFX 1060-Radio	48111						
01/31/02	6629	ap	AP/PREV	97	52130	ADVERTISING	< >		285.00	0.00	608.35
				KGFX 1060-radio	48112						
01/31/02	6629	ap	AP/PREV	92	52128	ADVERTISING	< >		104.00	0.00	712.35
				EAGLE BUTTE NEWspaper	34						

ACCOUNT: 6613. ADVERTISING Period: 2002.01 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
01/31/02	6629	ap	AP/PREV	92	52128	ADVERTISING	<	>	371.00	0.00	1,083.35
				EAGLE BUTTE NEWspaper		10					
01/31/02	6629	ap	AP/PREV	28	52104	ADVERTISING	<	>	66.08	0.00	1,149.43
				TIMBER LAKE TOP		11763					
01/31/02	6629	ap	AP/PREV	28	52104	ADVERTISING	<	>	20.00	0.00	1,169.43
				TIMBER LAKE TOP		11800					
01/31/02	6629	ap	AP/PREV	100	52131	ADVERTISING	<	>	340.00	0.00	1,509.43
				KOLY - FM-Radio		2002022531804					
01/31/02	6629	ap	AP/PREV	425	52154	CAPS	<	>	170.00	0.00	1,679.43
				NEW IMAGE		5338					
01/31/02	6635	mi	CHARGES			NONREGULATED SUPPLIES	<	>	116.10	0.00	1,795.53
				Period Balance For 2002.01:		1,795.53			1,795.53	0.00	1,795.53
02/26/02	6638	ap	AP/CURR	731	52176	ADVERTISING	<	>	24.00	0.00	1,819.53
				ISABEL DAKOTAN		2828					
02/26/02	6638	ap	AP/CURR	58	52116	ADVERTISING	<	>	78.10	0.00	1,897.63
				DEX MEDIA EAST		010560606000					
02/26/02	6638	ap	AP/CURR	28	52104	ADVERTISING	<	>	33.00	0.00	1,930.63
				TIMBER LAKE TOP		11873					
02/26/02	6638	ap	AP/CURR	557	52163	ADVERTISING	<	>	237.12	0.00	2,167.75
				McLEODUSA PUBLI-YP		2002022550192					
02/28/02	6781	ap	AP/PREV	100	52306	ADVERTISING	<	>	410.00	0.00	2,577.75
				KOLY - FM		2002032034322					
02/28/02	6781	ap	AP/PREV	97	52305	ADVERTISING	<	>	285.00	0.00	2,862.75
				KGFX 1060		48449					
02/28/02	6781	ap	AP/PREV	97	52305	ADVERTISING	<	>	225.00	0.00	3,087.75
				KGFX 1060		48450					
02/28/02	6781	ap	AP/PREV	97	52305	ADVERTISING	<	>	225.00	0.00	3,312.75
				KGFX 1060		48451					
02/28/02	6781	ap	AP/PREV	774	52349	NETWORK MESSAGING	<	>	393.18	0.00	3,705.93
				ILLUMINET		2002032034676					
02/28/02	6781	ap	AP/PREV	92	52303	ADVERTISING	<	>	143.70	0.00	3,849.63
				EAGLE BUTTE NEW		56					
02/28/02	6781	ap	AP/PREV	508	52331	SUPPLIES	<	>	700.74	0.00	4,550.37
				SALES GUIDES		2414700					
02/28/02	6781	ap	AP/PREV	28	52278	ADVERTISING	<	>	21.00	0.00	4,571.37
				TIMBER LAKE TOP		11965					
02/28/02	6781	ap	AP/PREV	~~9999~~	52351	ADVERTISING	<	>	✓ 25.00	0.00	4,596.37
				C-EB HIGH SCHOO		2002032035632					
02/28/02	6781	ap	AP/PREV	~~330~~	52320	SHIRTS	<	>	58.50	0.00	4,654.87
				DAKOTA SILK SCR		2002032036617					
02/28/02	6781	ap	AP/PREV	330	52320	SHIRTS	<	>	10.00	0.00	4,664.87
				DAKOTA SILK SCR		2002032036638					
02/28/02	6781	ap	AP/PREV	330	52320	SHIRTS	<	>	10.00	0.00	4,674.87
				DAKOTA SILK SCR		2002032036652					
02/28/02	6781	ap	AP/PREV	330	52320	SHIRTS	<	>	57.50	0.00	4,732.37
				DAKOTA SILK SCR		2002032036670					
02/28/02	6781	ap	AP/PREV	330	52320	SHIRTS	<	>	21.00	0.00	4,753.37
				DAKOTA SILK SCR		2002032036706					
02/28/02	6781	ap	AP/PREV	265	52318	ELECTRONIC DIRECTORY	<	>	72.05	0.00	4,825.42
				QWEST / EDA		A702790					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6613. ADVERTISING						Period: 2002.02 (Cont'd)					
02/28/02	6781	ap	AP/PREV	15	52274	SHIRTS	< >		48.89	0.00	4,874.31
				WEARGUARD		47215012-2					
02/28/02	6781	ap	AP/PREV	15	52274	SHIRTS	< >		78.78	0.00	4,953.09
				WEARGUARD		47341157-1					
02/28/02	6781	ap	AP/PREV	15	52274	SHIRTS	< >		36.89	0.00	4,989.98
				WEARGUARD		47215012-3					
02/28/02	6781	ap	AP/PREV	15	52274	SHIRTS	< >		90.03	0.00	5,080.01
				WEARGUARD		47215012-1					
02/28/02	6781	ap	AP/PREV	15	52274	SHIRTS	< >		0.00	75.33	5,004.68
				WEARGUARD							
02/28/02	6806	mi	CHARGES			NONREGULATED SUPPLIES	< >		86.95	0.00	5,091.63
				Period Balance For 2002.02:		3,296.10			3,371.43	75.33	5,091.63
03/22/02	6801	ap	AP/CURR	15	52274	SHIRTS	< >		31.29	0.00	5,122.92
				WEARGUARD		47553326-1					
03/22/02	6801	ap	AP/CURR	58	52291	ADVERTISING	< >		78.10	0.00	5,201.02
				DEX MEDIA EAST		010792809000					
03/29/02	6837	ap		9999	52362	MAGAZINE	< >		85.00	0.00	5,286.02
				THE VOLUNTEER F		2002032935852					
03/30/02	6969	ap	AP/PREV	9999	52452	ADVERTISING	< >		85.00	0.00	5,371.02
				THE VOLUNTEER F		2002041939324					
03/30/02	6969	ap	AP/PREV	265	52505	ELECTRONIC DIRECTORY	< >		72.05	0.00	5,443.07
				QWEST / EDA		A704423					
03/30/02	6969	ap	AP/PREV	9999	52466	ADVERTISING	< >		100.00	0.00	5,543.07
				THE GOOD LIFE D		9909					
03/30/02	6969	ap	AP/PREV	100	52487	ADVERTISING	< >		385.00	0.00	5,928.07
				KOLY - FM		2002041942441					
03/30/02	6969	ap	AP/PREV	774	52477	NETWORK MESSAGING	< >		382.09	0.00	6,310.16
				ILLUMINET		2002041947411					
03/30/02	6969	ap	AP/PREV	731	52480	ADVERTISING	< >		150.00	0.00	6,460.16
				ISABEL DAKOTAN		2916					
03/30/02	6969	ap	AP/PREV	92	52468	ADVERTISING	< >		239.00	0.00	6,699.16
				EAGLE BUTTE NEW		92					
03/29/02	6992	mi	CHARGES			NONREGULATED SUPPLIES	< >		104.48	0.00	6,803.64
				Period Balance For 2002.03:		1,712.01			1,712.01	0.00	6,803.64
04/23/02	6988	ap	AP/CURR	148	52488	ADVERTISING	< >		100.00	0.00	6,903.64
				LAKOTA JOURNAL		5325					
04/30/02	7149	ap	AP/PREV	15	52597	CAPS	< >		215.01	0.00	7,118.65
				WEARGUARD		47977848-1					
04/30/02	7149	ap	AP/PREV	92	52628	ADVERTISING	< >		729.20	0.00	7,847.85
				EAGLE BUTTE NEW		137					
04/30/02	7149	ap	AP/PREV	58	52612	ADVERTISING	< >		78.10	0.00	7,925.95
				DEX MEDIA EAST		011030147000					
04/30/02	7149	ap	AP/PREV	28	52600	ADVERTISING	< >		49.56	0.00	7,975.51
				TIMBER LAKE TOP		12118					
04/30/02	7149	ap	AP/PREV	28	52600	ADVERTISING	< >		85.92	0.00	8,061.43
				TIMBER LAKE TOP		12116					
04/30/02	7149	ap	AP/PREV	28	52600	ADVERTISING	< >		46.24	0.00	8,107.67
				TIMBER LAKE TOP		12117					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6613. ADVERTISING						Period: 2002.04 (Cont'd)					
04/30/02	7149	ap	AP/PREV	731	52674	ADVERTISING	<	>	78.00	0.00	8,185.67
				ISABEL DAKOTAN		2961					
04/30/02	7153	mi	CHARGES			NONREGULATED SUPPLIES	<	>	43.48	0.00	8,229.15
				Period Balance For 2002.04:		1,425.51			1,425.51	0.00	8,229.15
05/21/02	7157	ap	AP/CURR	564	52666	SHIRTS	<	>	1,051.50	0.00	9,280.65
				NORTHERN PLAINS		1					
05/31/02	7325	ap	AP/PREV	361	52832	AD ANNOUNCEMENT	<	>	50.00	0.00	9,330.65
				KBHB-AM		51209					
05/31/02	7325	ap	AP/PREV	731	52862	ADVERTISING	<	>	30.00	0.00	9,360.65
				ISABEL DAKOTAN		3008					
05/31/02	7325	ap	AP/PREV	28	52773	ADVERTISING	<	>	170.00	0.00	9,530.65
				TIMBER LAKE TOP		12263					
05/31/02	7325	ap	AP/PREV	9999	52867	ADVERTISING	<	>	60.00	0.00	9,590.65
				CORSON/SIOUIX C		2002062053071					
05/31/02	7325	ap	AP/PREV	92	52804	ADVERTISING	<	>	108.00	0.00	9,698.65
				EAGLE BUTTE NEW		182					
05/31/02	7325	ap	AP/PREV	588	52849	ADVERTISING	<	>	64.00	0.00	9,762.65
				REMINDER PLUS		26453					
05/31/02	7325	ap	AP/PREV	148	52824	ADVERTISING	<	>	100.00	0.00	9,862.65
				LAKOTA JOURNAL		5604					
05/31/02	7325	ap	AP/PREV	564	52846	WORK SHIRTS	<	>	55.00	0.00	9,917.65
				NORTHERN PLAINS		2002062136535					
05/31/02	7325	ap	AP/PREV	58	52789	ADVERTISING	<	>	78.10	0.00	9,995.75
				DEX MEDIA EAST		011264768000					
05/31/02	7325	ap	AP/PREV	15	52769	SHIRTS	<	>	98.42	0.00	10,094.17
				WEARGUARD		4807684-1					
05/31/02	7325	ap	AP/PREV	9999		ADVERTISING	<	>	74.56	0.00	10,168.73
				CHRIS PETERSON		2002062139057					
				Period Balance For 2002.05:		1,939.58			1,939.58	0.00	10,168.73
06/05/02	7222	ap		51	52727	ANNUAL DINNER/DOOR PRIZE	<	>	200.00	0.00	10,368.73
				STATE BANK		2002060529078					
06/14/02	7283	ap		9999	52745	ADVERTISING	<	>	150.00	0.00	10,518.73
				ITAZIP.CO		2002061436366					
06/24/02	7339	ap	AP/CURR	703	52861	PROGRAM UNDERWRITING	<	>	975.00	0.00	11,493.73
				KLND FM RADIO		2002062431877					
06/24/02	7339	ap	AP/CURR	58	52789	ADVERTISING	<	>	78.10	0.00	11,571.83
				DEX MEDIA EAST		01149796000					
06/24/02	7380	ap		9999		Void Check # 52868	<	>	0.00	74.56	11,497.27
				CHRIS PETERSON		2002062139057					
06/28/02	7487	ap	AP/PREV	92	52992	ADVERTISING	<	>	164.07	0.00	11,661.34
				EAGLE BUTTE NEW		216					
06/28/02	7487	ap	AP/PREV	9999	53040	ADVERTISING	<	>	60.00	0.00	11,721.34
				CORSON/SIOUX CO		2002072246828					
06/28/02	7501	mi	CHARGES			NONREGULATED SUPPLIES	<	>	100.71	0.00	11,822.05
				Period Balance For 2002.06:		1,653.32			1,727.88	74.56	11,822.05

ACCOUNT: 6613. ADVERTISING Period: 2002.06 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
07/23/02	7493	ap	AP/CURR	58	52980	ADVERTISING	<	>	78.10	0.00	11,900.15
				DEX MEDIA EAST		011738341000					
07/23/02	7493	ap	AP/CURR	751	53036	ADVERTISING	<	>	475.00	0.00	12,375.15
				SOUTH DAKOTA AG		7011					
07/23/02	7493	ap	AP/CURR	699	53034	ADVERTISING	<	>	595.00	0.00	12,970.15
				FARM & RANCH NE		2261					
07/23/02	7493	ap	AP/CURR	564	53027	SUPPLIES	<	>	520.00	0.00	13,490.15
				NORTHERN PLAINS		2002072255202					
07/23/02	7493	ap	AP/CURR	9999	53042	ADVERTISING	<	>	35.00	0.00	13,525.15
				ISABEL RODEO AS		2002072333260					
07/23/02	7493	ap	AP/CURR	564	53027	T-SHIRTS	<	>	70.00	0.00	13,595.15
				NORTHERN PLAINS		2002072333450					
07/31/02	7672	ap	AP/PREV	92	53179	ADVERTISING	<	>	297.20	0.00	13,892.35
				EAGLE BUTTE NEW		253					
07/31/02	7672	ap	AP/PREV	731	53226	ADVERTISING	<	>	24.00	0.00	13,916.35
				ISABEL DAKOTAN		3128					
07/31/02	7672	ap	AP/PREV	731	53226	ADVERTISING	<	>	13.50	0.00	13,929.85
				ISABEL DAKOTAN		3127					
				Period Balance For 2002.07:		2,107.80			2,107.80	0.00	13,929.85
08/27/02	7690	ap	AP/CURR	557	53217	YELLOW PAGES ADVERTISING	<	>	394.00	0.00	14,323.85
				McLEODUSA PUBLI YP		2002082732784					
08/27/02	7690	ap	AP/CURR	58	53162	ADVERTISING	<	>	78.10	0.00	14,401.95
				DEX MEDIA EAST		011977151000					
08/27/02	7690	ap	AP/CURR	28	53148	ADVERTISING	<	>	46.24	0.00	14,448.19
				TIMBER LAKE TOP		12560					
08/30/02	7826	ap	AP/PREV	104	53352	SUPPLIES	<	>	216.26	0.00	14,664.45
				LAKOTA THRIFTY		2229657					
08/30/02	7826	ap	AP/PREV	92	53348	ADVERTISING	<	>	485.55	0.00	15,150.00
				EAGLE BUTTE NEW		293					
08/30/02	7826	ap	AP/PREV	28	53323	ADVERTISING	<	>	66.08	0.00	15,216.08
				TIMBER LAKE TOP		12552					
08/30/02	7826	ap	AP/PREV	97	53350	ADVERTISING	<	>	400.00	0.00	15,616.08
				KGFX 1060		50171					
08/30/02	7826	ap	AP/PREV	731	53397	ADVERTISING	<	>	102.00	0.00	15,718.08
				ISABEL DAKOTAN		3169					
08/30/02	7826	ap	AP/PREV	85	53344	FLOAT MATERIAL	<	>	119.15	0.00	15,837.23
				BURGEE LUMBER		39767					
08/30/02	7826	ap	AP/PREV	36	53330	SUPPLIES	<	>	6.90	0.00	15,844.13
				FRANK GANJE		217636					
08/30/02	7826	ap	AP/PREV	36	53330	FLOAT SUPPLIES	<	>	140.98	0.00	15,985.11
				FRANK GANJE		217609					
08/30/02	7826	ap	AP/PREV	36	53330	SUPPLEIS	<	>	39.97	0.00	16,025.08
				FRANK GANJE		217749					
08/30/02	7826	ap	AP/PREV	36	53330		<	>	22.58	0.00	16,047.66
				FRANK GANJE		217800					
08/30/02	7857	mi	CHARGES			NONREGULATED SUPPLIES	<	>	89.39	0.00	16,137.05
				Period Balance For 2002.08:		2,207.20			2,207.20	0.00	16,137.05

ACCOUNT: 6613. ADVERTISING Period: 2002.08 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
09/10/02	7742	ap		9999	53282	ADVERTISING	<	>	75.00	0.00	16,212.05
				DAKOTA GRAPPLER		2002091046910					
09/26/02	7838	ap	AP/CURR	9999	53401	ADVERTISING	<	>	20.00	0.00	16,232.05
				DUPREE COMMUNIT		2002092552360					
09/26/02	7838	ap	AP/CURR	58	53335	ADVERTISING	<	>	94.69	0.00	16,326.74
				DEX MEDIA EAST		01228267000					
09/26/02	7838	ap	AP/CURR	148	53362	ADVERTISING	<	>	50.00	0.00	16,376.74
				LAKOTA JOURNAL		6343					
09/30/02	7990	ap	ap/prev	92	53533	ADVERTISNG	<	>	533.00	0.00	16,909.74
				EAGLE BUTTE NEW		339					
09/30/02	7990	ap	ap/prev	28	53508	ADVERTISING	<	>	50.00	0.00	16,959.74
				TIMBER LAKE TOP		12684					
09/30/02	8010	mi	CHARGES			NONREGULATED SUPPLIES	<	>	109.33	0.00	17,069.07
				Period Balance For 2002.09:		932.02			932.02	0.00	17,069.07
10/24/02	8012	ap	AP/CURR	15	53504	ADVERTISING	<	>	675.97	0.00	17,745.04
				WEARGUARD		49049986-1					
10/24/02	8012	ap	AP/CURR	15	53504	ADVERTISING	<	>	0.00	89.72	17,655.32
				WEARGUARD							
10/24/02	8012	ap	AP/CURR	58	53521	ADVERTISING	<	>	101.80	0.00	17,757.12
				DEX MEDIA EAST		01246167000					
10/24/02	8012	ap	AP/CURR	15	53504	ADVERTISING	<	>	128.74	0.00	17,885.86
				WEARGUARD		49123831-1					
10/24/02	8012	ap	AP/CURR	15	53504	ADVERTISING -	<	>	1,485.36	0.00	19,371.22
				WEARGUARD		49006022-1					
10/31/02	8158	ap	AP/PREV	522		ADVERTISING	<	>	406.00	0.00	19,777.22
				COUNTY WIDE DIRectory		19548					
10/31/02	8158	ap	AP/PREV	15	53660	SUPPLIES	<	>	169.96	0.00	19,947.18
				WEARGUARD		49123830-1					
10/31/02	8158	ap	AP/PREV	92	53687	ADVERTISING	<	>	78.00	0.00	20,025.18
				EAGLE BUTTE NEW		377					
10/31/02	8158	ap	AP/PREV	100	53690	ADVERTISING	<	>	38.00	0.00	20,063.18
				KOLY - FM		2002111856743					
10/31/02	8204	mi	CHARGES			NONREGULATED SUPPLIES	<	>	59.10	0.00	20,122.28
				Period Balance For 2002.10:		3,053.21			3,142.93	89.72	20,122.28
11/22/02	8177	ap	AP/CURR	588	53725	ADVERTISING	<	>	64.00	0.00	20,186.28
				REMINDER PLUS		2002111941129					
11/22/02	8177	ap	AP/CURR	58	53672	ADVERTISING	<	>	101.80	0.00	20,288.08
				DEX MEDIA EAST		012709235000					
11/22/02	8177	ap	AP/CURR	361	53713	ADVERTISING	<	>	66.00	0.00	20,354.08
				KBHB-AM		2002111955917					
11/25/02	8201	ap		9999	53759	ADVERTISING	<	>	30.00	0.00	20,384.08
				TIOSPAYE TOPA S		2002112554350					
11/22/02	8231	ap		522		Void Check # 53721	<	>	0.00	406.00	19,978.08
				COUNTY WIDE DIR		19548					
11/29/02	8324	ap	AP/PREV	15	53823		<	>	324.21	0.00	20,302.29
				WEARGUARD		49501899-1					
11/29/02	8324	ap	AP/PREV	97	53853	ADVERTISING	<	>	95.00	0.00	20,397.29
				KGFX 1060		50919					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6613. ADVERTISING						Period: 2002,11 (Cont'd)					
11/29/02	8324	ap	AP/PREV	97	53853	ADVERTISING	<	>	250.00	0.00	20,647.29
				KGFX 1060		50920					
11/29/02	8324	ap	AP/PREV	92	53852	ADVERTISING	<	>	78.00	0.00	20,725.29
				EAGLE BUTTE NEW		419					
11/29/02	8324	ap	AP/PREV	92	53852	ADVERTISING	<	>	189.60	0.00	20,914.89
				EAGLE BUTTE NEW		446					
11/29/02	8324	ap	AP/PREV	100	53854	ADVERTISING	<	>	170.00	0.00	21,084.89
				KOLY - FM		2002121741177					
11/29/02	8343	mi	CHARGES			NONREGULATED SUPPLIES	<	>	36.80	0.00	21,121.69
			Period Balance For 2002,11:		999.41				1,405.41	406.00	21,121.69
12/19/02	8344	ap	AP/CURR	15	53823	SHIRTS	<	>	23.99	0.00	21,145.68
				WEARGUARD		49501899-2					
12/31/02	8497	mi	CHARGES			NONREGULATED SUPPLIES	<	>	28.58	0.00	21,174.26
12/31/02	8499	ap	ap/prev	731	54060	ADVERTISING	<	>	30.00	0.00	21,204.26
				ISABEL DAKOTAN		3350					
12/31/02	8499	ap	ap/prev	100	54014	ADVERTISING	<	>	170.00	0.00	21,374.26
				KOLY - FM		2003011749683					
12/31/02	8499	ap	ap/prev	92	54011	ADVERTISING	<	>	215.25	0.00	21,589.51
				EAGLE BUTTE NEW		463					
12/31/02	8499	ap	ap/prev	28	53986	ADVERTISING	<	>	90.00	0.00	21,679.51
				TIMBER LAKE TOP		13023					
12/31/02	8499	ap	ap/prev	58	53995	ADVERTISING	<	>	101.80	0.00	21,781.31
				DEX MEDIA EAST		012952023000					
12/31/02	8499	ap	ap/prev	148	54027	ADVERTISING	<	>	50.40	0.00	21,831.71
				LAKOTA JOURNAL		7030					
12/31/02	8499	ap	ap/prev	97	54013	ADVERTISING	<	>	95.00	0.00	21,926.71
				KGFX 1060		51259					
12/31/02	8499	ap	ap/prev	97	54013	ADVERTISING	<	>	250.00	0.00	22,176.71
				KGFX 1060		51260					
12/31/02	8499	ap	ap/prev	330	54034	SHIRTS	<	>	253.50	0.00	22,430.21
				DAKOTA SILK SCR		3152					
12/31/02	8499	ap	ap/prev	330	54034	SHIRTS	<	>	24.00	0.00	22,454.21
				DAKOTA SILK SCR		2003011756726					
			Period Balance For 2002,12:		1,332.52				1,332.52	0.00	22,454.21
Total # Of Transactions: 141			GLSA Ending Balance:		22,454.21				23,099.82	645.61	22,454.21
ACCOUNT: 6621. CALL COMPLETION SERVICES						Period: 2002,01			2002 Beginning Balance:		0.00
01/31/02	6646	gl	GLJAN02			REC US WEST SETTLEMENT	<	>	✓602.18	0.00	602.18
			Period Balance For 2002,01:		602.18				602.18	0.00	602.18
02/28/02	6819	gl	GLFEB02			REC US WEST SETTLEMENT	<	>	✓585.79	0.00	1,187.97
			Period Balance For 2002,02:		585.79				585.79	0.00	1,187.97

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6621. CALL COMPLETION SERVICES						Period: 2002.02 (Cont'd)					
03/29/02	6994	gl	GLMAR02			REC US WEST SETTLEMENT	<	>	✓ 643.10	0.00	1,831.07
						Period Balance For 2002.03: 643.10			643.10	0.00	1,831.07
04/30/02	7162	gl	GLAPR02			REC US WEST SETTLEMENT	<	>	✓ 464.45	0.00	2,295.52
						Period Balance For 2002.04: 464.45			464.45	0.00	2,295.52
05/31/02	7323	gl	GLMAY02			REC US WEST SETTLEMENT	<	>	✓ 622.40	0.00	2,917.92
						Period Balance For 2002.05: 622.40			622.40	0.00	2,917.92
06/28/02	7490	gl	GLJUN02			REC US WEST SETTLEMENT	<	>	✓ 633.72	0.00	3,551.64
						Period Balance For 2002.06: 633.72			633.72	0.00	3,551.64
07/31/02	7680	gl	GLJUL02			REC US WEST SETTLEMENT	<	>	✓ 646.59	0.00	4,198.23
						Period Balance For 2002.07: 646.59			646.59	0.00	4,198.23
08/30/02	7859	gl	GLAUG02			REC US WEST SETTLEMENT	<	>	✓ 541.19	0.00	4,739.42
						Period Balance For 2002.08: 541.19			541.19	0.00	4,739.42
09/30/02	8019	gl	GLSEP02			REC US WEST SETTLEMENT	<	>	0.00	✓ 86.03	4,653.39
						Period Balance For 2002.09: 86.03-			0.00	86.03	4,653.39
10/31/02	8217	gl	GLOCT02			REC US WEST SETTLEMENT	<	>	✓ 875.44	0.00	5,528.83
						Period Balance For 2002.10: 875.44			875.44	0.00	5,528.83
11/29/02	8338	gl	GLNOV02			REC US WEST SETTLEMENT	<	>	✓ 562.19 *	0.00	6,091.02
						Period Balance For 2002.11: 562.19			562.19 DUP	0.00	6,091.02
12/31/02	8513	gl	GLDEC02			REC US WEST SETTLEMENT	<	>	✓ 562.19	0.00	6,653.21
						Period Balance For 2002.12: 562.19			562.19	0.00	6,653.21
Total # Of Transactions: 12				GLSA Ending Balance:		6,653.21			6,739.24	86.03	6,653.21
ACCOUNT: 6622. NUMBER SERVICES									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00

ACCOUNT: 6623. CUSTOMER SERVICES Period: 2002.01 2002 Beginning Balance: 0.00

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	<	>	69.06	0.00	69.06
				SALES & SERVICE		31716					
01/22/02	6450	ap	AP/CURR	104	51939	SUPPLIES	<	>	144.39	0.00	213.45
				LAKOTA THRIFTY		2002012243894					
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	<	>	12.91	0.00	226.36
				SALES & SERVICE		31869					
01/22/02	6450	ap	AP/CURR	27	51912	MAIL MACH/SCALE	<	>	132.66	0.00	359.02
				PBCC		4148060-JN02					
01/31/02	6557	pl				LD LABOR TRANS	<	>	19,128.11	0.00	19,487.13
01/16/02	6569	gl	CR			JOHN FARLEE/43677	<	>	0.00	5.00	19,482.13
01/31/02	6629	ap	AP/PREV	774	52179	NETWORK MESSAGING	<	>	388.69	0.00	19,870.82
				ILLUMINET		2002022531912					
01/31/02	6629	ap	AP/PREV	107	52133	BILLING/ACCOUNTING	<	>	9,571.43	0.00	29,442.25
				NISC		17718					
01/31/02	6629	ap	AP/PREV	107	52133	BILLING/ACCOUNTING	<	>	9,591.87	0.00	39,034.12
				NISC		18609					
01/31/02	6629	ap	AP/PREV	131	52140	INTERNET SUBSCRIBERS	<	>	255.00	0.00	39,289.12
				SDN		009322					
01/31/02	6629	ap	AP/PREV	83	52124	CALENDARS	<	>	4,025.15	0.00	43,314.27
				SALES & SERVICE		31902					
02/26/02	6642	va				Veh Trans	<	>	8.23	0.00	43,322.50
01/31/02	7298	gl	GLJAN02			ACH & SERVICE CHARGES	<	>	137.41	0.00	43,459.91
						Period Balance For 2002.01: 43,459.91			43,464.91	5.00	43,459.91
02/26/02	6638	ap	AP/CURR	265	52148	ELECTRONIC DIRECTORY	<	>	72.05	0.00	43,531.96
				QWEST / EDA		A699955					
02/26/02	6638	ap	AP/CURR	578	52166	SAF-T-POPS	<	>	57.00	0.00	43,588.96
				ORIENTAL TRADIN		4403144504-01					
02/26/02	6638	ap	AP/CURR	27	52103	MAIL MACH/SCALE	<	>	132.67	0.00	43,721.63
				PBCC		4148060-FB02					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	95.52	0.00	43,817.15
				SALES & SERVICE		32250					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	50.61	0.00	43,867.76
				SALES & SERVICE		32171					
02/28/02	6686	pl				LD LABOR TRANS	<	>	19,441.52	0.00	63,309.28
01/31/02	6734	gl	CR			JD WILLIAMS/43827	<	>	0.00	5.00	63,304.28
02/05/02	6734	gl	CR			DOUG HENRY/43877	<	>	0.00	16.00	63,288.28
02/15/02	6734	gl	CR			IVAN U.T. KNIFE/43951	<	>	0.00	1.30	63,286.98
02/28/02	6781	ap	AP/PREV	131	52312	INTERNET SUBSCRIBERS	<	>	255.00	0.00	63,541.98
				SDN		9775					
02/28/02	6781	ap	AP/PREV	107	52308	BILLING/ACCOUNTING	<	>	8,704.98	0.00	72,246.96
				NISC		20077					
03/26/02	6814	va				Veh Trans	<	>	7.90	0.00	72,254.86
03/26/02	6815	va				Veh Trans	<	>	7.90	0.00	72,262.76
03/26/02	6816	gl				Reversal For 6815	<	>	0.00	7.90	72,254.86
02/28/02	7299	gl	GLFEB02			ACH & SERVICE CHARGES	<	>	155.43	0.00	72,410.29
						Period Balance For 2002.02: 28,950.38			28,980.58	30.20	72,410.29
03/22/02	6801	ap	AP/CURR	27	52277	MAIL MACHINE/SCALE	<	>	132.64	0.00	72,542.93
				PBCC		4148060-MR02					

ACCOUNT: 6623. CUSTOMER SERVICES Period: 2002,03 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	16.14	0.00	72,559.07
				SALES & SERVICE		32707					
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	22.39	0.00	72,581.46
				SALES & SERVICE		32712					
03/29/02	6862	pl				LD LABOR TRANS	<	>	20,011.34	0.00	92,592.80
03/30/02	6969	ap	AP/PREV	107	52497	BILLING/ACCOUNTING	<	>	9,505.83	0.00	102,098.63
				NISC		21305					
03/30/02	6969	ap	AP/PREV	532	52490	TEAMBUILDING WORKSHOP	<	>	2,310.72	0.00	104,409.35
				MALCOM CHAPMAN		2002041939652					
03/30/02	6969	ap	AP/PREV	83	52442	SUPPLIES	<	>	27.59	0.00	104,436.94
				SALES & SERVICE		32820					
03/30/02	6969	ap	AP/PREV	131	52511	INTERNET SUBSCRIBERS	<	>	255.00	0.00	104,691.94
				SDN		010215					
04/22/02	6979	va				Veh Trans	<	>	0.68	0.00	104,692.62
03/18/02	6987	gl	CR			D&D PLUMBING/44111	<	>	0.00	10.00	104,682.62
03/29/02	7300	gl	GLMAR02			ACH & SERVICE CHARGES	<	>	397.10	0.00	105,079.72
			Period Balance For 2002,03:			32,669.43			32,679.43	10.00	105,079.72
04/10/02	6920	ap		428	52409	POSTAGE	<	>	2,280.00	0.00	107,359.72
				U.S POSTAL SERV		2002041041100					
04/23/02	6988	ap	AP/CURR	27	52503	MAIL MACH/SCALE	<	>	132.66	0.00	107,492.38
				PBCC		4148060-AP02					
04/23/02	6988	ap	AP/CURR	265	52505	ELECTRONIC DIRECTORY	<	>	72.05	0.00	107,564.43
				QWEST / EDA		A708570					
04/23/02	6988	ap	AP/CURR	83	52442	SUPPLIES	<	>	301.42	0.00	107,865.85
				SALES & SERVICE		33218					
04/23/02	6988	ap	AP/CURR	83	52442	SUPPLIES	<	>	36.72	0.00	107,902.57
				SALES & SERVICE		33132					
04/23/02	6988	ap	AP/CURR	83	52442	SUPPLIES	<	>	7.57	0.00	107,910.14
				SALES & SERVICE		33093					
04/23/02	6988	ap	AP/CURR	83	52442	SUPPLIES	<	>	241.78	0.00	108,151.92
				SALES & SERVICE		33023					
04/30/02	7059	pl				LD LABOR TRANS	<	>	20,583.36	0.00	128,735.28
03/28/02	7063	gl	CR			YVETTE INUKIHAANGANA/	<	>	0.00	5.09	128,730.19
			44147								
04/18/02	7063	gl	CR			SUSIE ROAN/44241	<	>	0.00	4.00	128,726.19
04/26/02	7063	gl	CR			SUSIE ROAN/44274	<	>	0.00	3.00	128,723.19
04/30/02	7149	ap	AP/PREV	107	52632	BILLING/ACCOUNTING	<	>	9,104.72	0.00	137,827.91
				NISC		22477					
04/30/02	7149	ap	AP/PREV	578	52668	SAF-T-POPS	<	>	57.00	0.00	137,884.91
				ORIENTAL TRADIN		419057890-01					
04/30/02	7149	ap	AP/PREV	83		SUPPLIES	<	>	100.38	0.00	137,985.29
				SALES & SERVICE		33426					
04/30/02	7149	ap	AP/PREV	774	52677	NETWORK MESSAGING	<	>	403.33	0.00	138,388.62
				ILLUMINET		2002052053493					
			Period Balance For 2002,04:			33,308.90			33,320.99	12.09	138,388.62
05/21/02	7157	ap	AP/CURR	83		SUPPLIES	<	>	73.75	0.00	138,462.37
				SALES & SERVICE		33557					

ACCOUNT: 6623. CUSTOMER SERVICES Period: 2002.05 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
05/21/02	7157	ap	AP/CURR	83		SUPPLIES	<	>	13.38	0.00	138,475.75
				SALES & SERVICE		33668					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	13.38	138,462.37
				SALES & SERVICE		33668					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	73.75	138,388.62
				SALES & SERVICE		33557					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	100.38	138,288.24
				SALES & SERVICE		33426					
05/31/02	7244	pl				LD LABOR TRANS	<	>	20,940.06	0.00	159,228.30
05/31/02	7323	gl	GLMAY02			ACH & SERVICE CHARGES	<	>	352.22	0.00	159,580.52
05/31/02	7325	ap	AP/PREV	107	52810	BILLING/ACCOUNTING	<	>	9,358.86	0.00	168,939.38
				NISC		23677					
05/31/02	7325	ap	AP/PREV	621	52852	TRAINING FEES	<	>	294.68	0.00	169,234.06
				ROCKHURST COLLE		400281363-001					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	13.38	0.00	169,247.44
				SALES & SERVICE		33668					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	73.75	0.00	169,321.19
				SALES & SERVICE		33557					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	100.38	0.00	169,421.57
				SALES & SERVICE		33426					
05/31/02	7325	ap	AP/PREV	265	52827	ELECTRONIC DIRECTORY	<	>	72.05	0.00	169,493.62
				QWEST / EDA		A715162					
05/31/02	7325	ap	AP/PREV	774	52864	NETWORK MESSAGING	<	>	436.83	0.00	169,930.45
				ILLUMINET		2002062136716					
05/31/02	7325	ap	AP/PREV	27	52772	MAIL MACHINE/SCALE	<	>	136.78	0.00	170,067.23
				PBCC		4148060-MY02					
05/31/02	7325	ap	AP/PREV	131	52819	INTERNET SUBSCRIBERS	<	>	255.00	0.00	170,322.23
				SDN		11173					
06/25/02	7355	va				Veh Trans	<	>	6.53	0.00	170,328.76
				Period Balance For 2002.05:		31,940.14			32,127.65	187.51	170,328.76
06/24/02	7339	ap	AP/CURR	27	52772	MAIL MACHINE/SCALE	<	>	140.63	0.00	170,469.39
				PBCC		4148060-JN02					
06/28/02	7390	pl				LD LABOR TRANS	<	>	18,342.97	0.00	188,812.36
06/28/02	7487	ap	AP/PREV	107	52997	BILLING/ACCOUNTING	<	>	9,528.20	0.00	198,340.56
				NISC		25024					
06/28/02	7487	ap	AP/PREV	774	53038	NETWORK MESSAGING	<	>	485.95	0.00	198,826.51
				ILLUMINET		41594					
06/28/02	7487	ap	AP/PREV	265	53009	ELECTRONIC DIRECTORY	<	>	72.05	0.00	198,898.56
				QWEST / EDA		A720733					
06/28/02	7487	ap	AP/PREV	131	53000	INTERNET SUBSCRIBERS	<	>	255.00	0.00	199,153.56
				SDN		011642					
06/28/02	7487	ap	AP/PREV	621	53030	REGISTRATION FEES	<	>	278.00	0.00	199,431.56
				ROCKHURST COLLE		400281636-001					
07/23/02	7489	va				Veh Trans	<	>	0.43	0.00	199,431.99
06/28/02	7490	gl	GLJUN02			5/02 ACH & SERVICE CHGS	<	>	130.99	0.00	199,562.98
06/30/02	8061	gl	GLJUN02			ACH & SERVICE CHARGES	<	>	166.05	0.00	199,729.03
				Period Balance For 2002.06:		29,400.27			29,400.27	0.00	199,729.03

ACCOUNT: 6623. CUSTOMER SERVICES Period: 2002.06 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
07/10/02	7417	ap		428	52940	POSTAGE FEES	<	>	2,280.00	0.00	202,009.03
				U.S POSTAL SERV		2002071031573					
07/23/02	7493	ap	AP/CURR	27	52966	MAIL MACH/SCALE	<	>	132.67	0.00	202,141.70
				PBCC		4148060-JY02					
07/23/02	7493	ap	AP/CURR	37	52973	SUPPLIES	<	>	225.98	0.00	202,367.68
				PITNEY BOWES		416496					
07/31/02	7555	pl				LD LABOR TRANS	<	>	20,966.68	0.00	223,334.36
07/31/02	7672	ap	AP/PREV	58	53162	PHONE DIRECTORIES	<	>	130.36	0.00	223,464.72
				DEX MEDIA EAST		000005442137					
07/31/02	7672	ap	AP/PREV	54	53161	UPS SERVICE	<	>	3.70	0.00	223,468.42
				UPS		0000570985292					
07/31/02	7672	ap	AP/PREV	148	53194	ADVERTISING	<	>	40.00	0.00	223,508.42
				LAKOTA JOURNAL		6027					
07/31/02	7672	ap	AP/PREV	104	53181	SUPPLIES	<	>	117.07	0.00	223,625.49
				LAKOTA THRIFTY		2002082639061					
07/31/02	7680	gl	GLJUL02			CK 52935-TORY KECKLER	<	>	286.40	0.00	223,911.89
07/31/02	7680	gl	GLJUL02			CK 52937-SUSIE FISCHER	<	>	286.40	0.00	224,198.29
07/31/02	8062	gl	GLJUL02			ACH & SERVICE CHARGES	<	>	135.35	0.00	224,333.64
						Period Balance For 2002.07: 24,604.61			24,604.61	0.00	224,333.64
08/27/02	7690	ap	AP/CURR	58	53162	PHONE DIRECTORIES	<	>	93.74	0.00	224,427.38
				DEX MEDIA EAST		000005442591					
08/27/02	7690	ap	AP/CURR	27	53147	MAIL MACH/SCALE	<	>	132.67	0.00	224,560.05
				PBCC		4148060-AU02					
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	50.90	0.00	224,610.95
				SALES & SERVICE		35102					
08/27/02	7690	ap	AP/CURR	265	53199	ELECTRONIC DIRECTORY	<	>	72.05	0.00	224,683.00
				QWEST / EDA		A731186					
08/27/02	7690	ap	AP/CURR	107	53183	BILLING/ACCOUNTING	<	>	9,495.17	0.00	234,178.17
				NISC		26159					
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	41.18	0.00	234,219.35
				SALES & SERVICE		34956					
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	14.87	0.00	234,234.22
				SALES & SERVICE		34973					
08/27/02	7690	ap	AP/CURR	83	53173	LOCAL EXCHANGE DIRECTORI	<	>	5,204.79	0.00	239,439.01
				SALES & SERVICE		35308					
08/30/02	7739	pl				LD LABOR TRANS	<	>	19,978.06	0.00	259,417.07
08/30/02	7826	ap	AP/PREV	107	53354	ACCOUNTING/BILLING	<	>	10,349.26	0.00	269,766.33
				NISC		27300					
08/30/02	7826	ap	AP/PREV	58	53335	DIRECTORIES	<	>	93.74	0.00	269,860.07
				DEX MEDIA EAST		5444524					
08/30/02	7826	ap	AP/PREV	265	53369	ELECTRONIC DIRECTORY	<	>	72.05	0.00	269,932.12
				QWEST / EDA		A738029					
08/30/02	7826	ap	AP/PREV	774	53399	NETWORK MESSAGING	<	>	548.82	0.00	270,480.94
				ILLUMINET		51984					
08/30/02	7826	ap	AP/PREV	54	53334	UPS SERVICES	<	>	5.25	0.00	270,486.19
				UPS		570985352					
08/26/02	7833	gl	CR			US POSTAL SERVICE/44786	<	>	0.00	3,073.46	267,412.73
				POSTAGE METER REFUND							
09/26/02	7840	va				Veh Trans	<	>	2.84	0.00	267,415.57

ACCOUNT: 6623. CUSTOMER SERVICES Period: 2002,08 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
08/30/02	7859	gl	GLAUG02			CK 53123-BARBARA LECOMPT	<	>	299.93	0.00	267,715.50
08/31/02	8063	gl	GLAUG02			ACH & SERVICE CHARGES	<	>	122.50	0.00	267,838.00
			Period Balance For 2002,08:			43,504.36			46,577.82	3,073.46	267,838.00
09/26/02	7838	ap	AP/CURR	265	53369	ELECTRONIC DIRECTORY	<	>	72.05	0.00	267,910.05
			QWEST / EDA			A742382					
09/26/02	7838	ap	AP/CURR	639	53390	POSTAGE	<	>	1,800.00	0.00	269,710.05
			POSTAGE BY PHON			2002092631679					
09/30/02	7881	pl				LD LABOR TRANS	<	>	19,866.57	0.00	289,576.62
09/30/02	7990	ap	ap/prev	522	53564	COUNTY DIRECTORIES	<	>	575.00	0.00	290,151.62
			COUNTY WIDE DIR			19547					
09/30/02	7990	ap	ap/prev	774	53576	NETWORK MESSAGING	<	>	654.80	0.00	290,806.42
			ILLUMINET			56990					
10/23/02	7998	va				Veh Trans	<	>	17.67	0.00	290,824.09
09/30/02	8001	gl	CR			CATV/44941	<	>	0.00	25.53	290,798.56
09/30/02	8001	gl	CR			SALES & SERVICE/44946	<	>	0.00	18.86	290,779.70
09/30/02	8064	gl	GLSEP02			ACH & SERVICE CHARGES	<	>	380.44	0.00	291,160.14
09/30/02	8147	gl	JSPAUDIT			AJE #4-TO ACCRUE ADD'L	<	>	17,745.54	0.00	308,905.68
			ACCOUNTS PAYABLE AT 9/30/02.								
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	<	>	1,324.00	0.00	310,229.68
			AT 9/30/02								
09/30/02	8147	gl	JSPAUDIT			AJE #11-TO ADJ PREPAID	<	>	1,910.89	0.00	312,140.57
			EXPENSES TO ACTUAL.								
09/30/02	8147	gl	JSPAUDIT			AJE #33-TO RECLASSIFY	<	>	1,970.00	0.00	314,110.57
			ANNUAL SOFTWARE LICENSE RENEWAL.								
			Period Balance For 2002,09:			46,272.57			46,316.96	44.39	314,110.57
10/24/02	8012	ap	AP/CURR	265	53551	ELECTRONIC DIRECTORY	<	>	72.05	0.00	314,182.62
			QWEST / EDA			A748586					
10/24/02	8012	ap	AP/CURR	15	53504	ADVERTISING	<	>	531.23	0.00	314,713.85
			WEARGUARD			49049986-2					
10/24/02	8012	ap	AP/CURR	639		POSTAGE	<	>	1,800.00	0.00	316,513.85
			POSTAGE BY PHON			2002102352226					
10/24/02	8012	ap	AP/CURR	131	53542	INTERNET SUBSCRIBERS	<	>	316.67	0.00	316,830.52
			SDN			013303					
10/31/02	8115	pl				LD LABOR TRANS	<	>	19,382.34	0.00	336,212.86
10/31/02	8158	ap	AP/PREV	107	53692	BILLING/ACCOUNTING	<	>	10,391.39	0.00	346,604.25
			NISC			29586					
10/31/02	8158	ap	AP/PREV	83	53682	SUPPLIES	<	>	2.79	0.00	346,607.04
			SALES & SERVICE			36380					
10/31/02	8158	ap	AP/PREV	774	53735	NETWORK MESSAGING	<	>	610.99	0.00	347,218.03
			ILLUMINET			61973					
10/31/02	8158	ap	AP/PREV	107	53692	BILLING/ACCOUNTING	<	>	11,395.54	0.00	358,613.57
			NISC			28454					
10/29/02	8163	gl	GLOCT02			C.R. GAS COMPANY/45075	<	>	0.00	434.59	358,178.98
10/01/02	8170	gl	JSPAUDIT			REV AJE#4-ACCTS PAYABLE	<	>	0.00	17,745.54	340,433.44
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	<	>	0.00	1,324.00	339,109.44
11/25/02	8198	va				Veh Trans	<	>	3.62	0.00	339,113.06
10/31/02	8217	gl	GLOCT02			CK 53473-SUSIE FISCHER	<	>	103.32	0.00	339,216.38

ACCOUNT: 6623. CUSTOMER SERVICES Period: 2002.10 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
10/31/02	8217	gl	GLOCT02			CK 53481-CHARLOTTE LEBEA	<	>	103.32	0.00	339,319.70
10/31/02	8217	gl	GLOCT02			CK 53482-LINDA NORDVOLD	<	>	103.32	0.00	339,423.02
10/31/02	8791	gl	GLOCT02			ACH & SERVICE CHARGES	<	>	186.85	0.00	339,609.87
						Period Balance For 2002.10: 25,499.30			45,003.43	19,504.13	339,609.87
10/25/02	8068	ap		639		Void Check # 53572	<	>	0.00	1,800.00	337,809.87
				POSTAGE BY PHON		2002102352226					
11/22/02	8177	ap	AP/CURR	159	53704	SUPPLIES	<	>	41.20	0.00	337,851.07
				OVERHEAD DOOR		443972609-01					
11/22/02	8177	ap	AP/CURR	54	53671	UPS SERVICE/DB	<	>	4.37	0.00	337,855.44
				UPS		0000570985442					
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	32.14	0.00	337,887.58
				SALES & SERVICE		36713					
11/14/02	8239	gl	GLNOV02			CRST / 45129	<	>	0.00	16.45	337,871.13
11/29/02	8258	pl				LD LABOR TRANS	<	>	19,101.49	0.00	356,972.62
11/29/02	8324	ap	AP/PREV	107	53856	BILLING/ACCOUNTING	<	>	9,850.83	0.00	366,823.45
				NISC		30675					
11/29/02	8324	ap	AP/PREV	155	53864	OFFICE PERSONNEL WORKSHO	<	>	640.00	0.00	367,463.45
				SDATC		2002121733283					
11/29/02	8324	ap	AP/PREV	774	53897	NETWORK MESSAGING	<	>	514.30	0.00	367,977.75
				ILLUMINET		45335					
11/29/02	8324	ap	AP/PREV	83	53846	CALENDARS	<	>	2,923.80	0.00	370,901.55
				SALES & SERVICE		36817					
11/29/02	8324	ap	AP/PREV	265	53871	ELECTRONIC DIRECTORY	<	>	72.05	0.00	370,973.60
				QWEST / EDA		A757849					
11/29/02	8324	ap	AP/PREV	774	53897	NETWORK MESSAGING	<	>	636.50	0.00	371,610.10
				ILLUMINET		65718					
11/29/02	8324	ap	AP/PREV	212	53869	SUBSCRIPTION'	<	>	253.00	0.00	371,863.10
				PROGRESSIVE BUS		02757912					
12/17/02	8325	va				Veh Trans	<	>	1.89	0.00	371,864.99
11/29/02	8338	gl	GLNOV02			CK 53470-BARB LECOMPTE	<	>	103.32	0.00	371,968.31
11/29/02	8338	gl	GLNOV02			CK 53472-JUDY FARLEE	<	>	103.32	0.00	372,071.63
11/29/02	8792	gl	GLNOV02			ACH & SERVICE CHARGES	<	>	136.76	0.00	372,208.39
						Period Balance For 2002.11: 32,598.52			34,414.97	1,816.45	372,208.39
12/19/02	8344	ap	AP/CURR	639	53890	POSTAGE BILLING	<	>	1,850.56	0.00	374,058.95
				POSTAGE BY PHON		2002121834003					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	35.52	0.00	374,094.47
				SALES & SERVICE		37086					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	15.90	0.00	374,110.37
				SALES & SERVICE		37020					
12/19/02	8344	ap	AP/CURR	265	53871	ELECTRONIC DIRECTORY	<	>	72.05	0.00	374,182.42
				QWEST / EDA		A760624					
12/31/02	8426	pl				LD LABOR TRANS	<	>	19,609.17	0.00	393,791.59
12/02/02	8494	gl	CR			CATV/45186	<	>	0.00	75.19	393,716.40
12/02/02	8494	gl	CR			SALES & SERVICE/45183	<	>	0.00	40.34	393,676.06
12/30/02	8494	gl	CR			C.R. GAS COMPANY/45274	<	>	0.00	435.07	393,240.99
12/31/02	8499	ap	ap/prev	107	54017	BILLING/ACCOUNTING	<	>	10,436.40	0.00	403,677.39
				NISC		31883					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6623. CUSTOMER SERVICES						Period: 2002.12 (Cont'd)					
12/31/02	8499	ap	ap/prev	774	54061	NETWORK MESSAGING'	<	>	619.79	0.00	404,297.18
				ILLUMINET		70641					
01/21/03	8508	va				Veh Trans	<	>	3.30	0.00	404,300.48
12/31/02	8688	gl	GLDEC02			FRRPA-STPA FOR 12/31/02	<	>	7,732.00	0.00	412,032.48
12/31/02	8793	gl	GLDEC02			ACH & SERVICE CHARGES	<	>	172.30	0.00	412,204.78
						Period Balance For 2002.12: 39,996.39			40,546.99	550.60	412,204.78
Total # Of Transactions: 170						GLSA Ending Balance: 412,204.78			437,438.61	25,233.83	412,204.78
ACCOUNT: 6623.1 LOCAL NUMBER PORTABILITY / SOW						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6629	ap	AP/PREV	434	52157	ACCT#12629/LNP SERVICES	<	>	119.16	0.00	119.16
				NEUSTAR		M-10045915					
01/31/02	6629	ap	AP/PREV	434	52157	ACCT#12629/LNP SERVICES	<	>	125.85	0.00	245.01
				NEUSTAR		M-10045916					
						Period Balance For 2002.01: 245.01			245.01	0.00	245.01
10/24/02	8012	ap	AP/CURR	434	53557	LNP SERVICES	<	>	25.41	0.00	270.42
				NEUSTAR		M-10070306					
						Period Balance For 2002.10: 25.41			25.41	0.00	270.42
Total # Of Transactions: 3						GLSA Ending Balance: 270.42			270.42	0.00	270.42
ACCOUNT: 6710. EXECUTIVE AND PLANNING						Period: 2002.01			2002 Beginning Balance:		0.00
01/22/02	6450	ap	AP/CURR	27	51912	MAIL MACH/SCALE	<	>	132.67	0.00	132.67
				PBCC		4148060-JN02					
01/22/02	6450	ap	AP/CURR	378	51957	COMPANY CREDIT CARD	<	>	1,429.81	0.00	1,562.48
				AMERICAN EXPRES		2002012249747					
01/22/02	6450	ap	AP/CURR	59	51925	AT&T LINE	<	>	323.95	0.00	1,886.43
				AT&T WATS		2002012250142					
01/22/02	6450	ap	AP/CURR	18	51909	PETTY CASH REIMBURSEMENT	<	>	50.00	0.00	1,936.43
				PETTY CASH		2002012254066					
01/31/02	6557	pl				LD LABOR TRANS	<	>	12,598.59	0.00	14,535.02
01/31/02	6629	ap	AP/PREV	542	52162	POWERDESIGNS RENEWAL	<	>	209.00	0.00	14,744.02
				PRESENTATIONPRO		CRS1212					
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKETS	<	>	473.50	0.00	15,217.52
				DAKOTA TRAVEL		25454					
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKETS	<	>	473.50	0.00	15,691.02
				DAKOTA TRAVEL		25454					
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKETS	<	>	1,482.00	0.00	17,173.02
				DAKOTA TRAVEL		25550					
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKETS	<	>	379.00	0.00	17,552.02
				DAKOTA TRAVEL		25384					
01/31/02	6629	ap	AP/PREV	83	52124	SUPPLIES	<	>	14.04	0.00	17,566.06
				SALES & SERVICE		31672					

ACCOUNT: 6710. EXECUTIVE AND PLANNING Period: 2002.01 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
01/31/02	6629	ap	AP/PREV	9999	52187	HANDBOOK	<	>	320.08	0.00	17,886.14
				BUSINESS & LEGA		3951864					
01/31/02	6629	ap	AP/PREV	561	52164	SPRINT SERVICES	<	>	63.87	0.00	17,950.01
				SPRINT PCS		2002022532430					
01/31/02	6629	ap	AP/PREV	86	52126	AT&T LINE	<	>	7.69	0.00	17,957.70
				AT&T/TL		2002022534131					
01/31/02	6629	ap	AP/PREV	83	52124	SUPPLIES	<	>	24.98	0.00	17,982.68
				SALES & SERVICE		31991					
01/31/02	6629	ap	AP/PREV	83	52124	SUPPLIES	<	>	33.94	0.00	18,016.62
				SALES & SERVICE		31959					
02/26/02	6642	va				Veh Trans	<	>	11.17	0.00	18,027.79
01/31/02	6646	gl	GLJAN02			NO ADVANCE-JD WILLIAMS	<	>	16.33	0.00	18,044.12
01/31/02	6646	gl	GLJAN02			NO ADVANCE-JD WILLIAMS	<	>	37.19	0.00	18,081.31
01/31/02	6646	gl	GLJAN02			NO ADVANCE-JD WILLIAMS	<	>	17.89	0.00	18,099.20
01/31/02	6646	gl	GLJAN02			CK 51418-MONA THOMPSON	<	>	105.00	0.00	18,204.20
01/31/02	6646	gl	GLJAN02			CK 51731-JD WILLIAMS	<	>	279.94	0.00	18,484.14
				Period Balance For 2002.01:		18,484.14			18,484.14	0.00	18,484.14
02/26/02	6638	ap	AP/CURR	59	52117	EXECUTIVE LINE	<	>	1,133.97	0.00	19,618.11
				AT&T WATS		2002022548702					
02/26/02	6638	ap	AP/CURR	27	52103	MAIL MACH/SCALE	<	>	132.66	0.00	19,750.77
				PBCC		4148060-FB02					
02/26/02	6638	ap	AP/CURR	378	52151	COMPANY CREDIT CARD	<	>	9.95	0.00	19,760.72
				AMERICAN EXPRES		2002022548982					
02/26/02	6638	ap	AP/CURR	35	52109	AIRLINE TICKET	<	>	125.00	0.00	19,885.72
				DAKOTA TRAVEL		25606					
02/26/02	6638	ap	AP/CURR	35	52109	AIRLINE TICKET	<	>	25.00	0.00	19,910.72
				DAKOTA TRAVEL		25575					
02/26/02	6638	ap	AP/CURR	35	52109	AIRLINE TICKET	<	>	95.00	0.00	20,005.72
				DAKOTA TRAVEL		25663					
02/26/02	6638	ap	AP/CURR	561	52164	CELLULAR SERVICE	<	>	60.25	0.00	20,065.97
				SPRINT PCS		2002022551714					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	239.66	0.00	20,305.63
				SALES & SERVICE		32321					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	6.95	0.00	20,312.58
				SALES & SERVICE		32154					
02/28/02	6686	pl				LD LABOR TRANS	<	>	13,613.77	0.00	33,926.35
02/28/02	6781	ap	AP/PREV	158	52317	FEDEX SERVICE	<	>	64.46	0.00	33,990.81
				FEDEX		4-119-59477					
02/28/02	6781	ap	AP/PREV	35	52284	AIRLINE TICKETS	<	>	389.50	0.00	34,380.31
				DAKOTA TRAVEL		25814					
02/28/02	6781	ap	AP/PREV	9999	52350	BUSINESS MEAL	<	>	45.45	0.00	34,425.76
				DIAMOND A RESTA		295551					
02/28/02	6781	ap	AP/PREV	35	52284	AIRLINE TICKETS	<	>	799.00	0.00	35,224.76
				DAKOTA TRAVEL		25799					
02/28/02	6781	ap	AP/PREV	59	52292	BUSINESS LINE	<	>	105.84	0.00	35,330.60
				AT&T WATS		2002032036832					
02/28/02	6819	gl	GLFEB02			CK 52051-MONA THOMPSON	<	>	518.94	0.00	35,849.54
02/28/02	6819	gl	GLFEB02			CK 52063-JD WILLIAMS	<	>	491.94	0.00	36,341.48

ACCOUNT: 6710. EXECUTIVE AND PLANNING Period: 2002.02 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
						Period Balance For 2002.02: 17,857.34			17,857.34	0.00	36,341.48
03/22/02	6801	ap	AP/CURR	378	52322	AMERICAN EXPRESS CARD	<	>	6,043.91	0.00	42,385.39
				AMERICAN EXPRES		2002032057988					
03/22/02	6801	ap	AP/CURR	27	52277	MAIL MACHINE/SCALE	<	>	132.68	0.00	42,518.07
				PBCC		4148060-MR02					
03/22/02	6801	ap	AP/CURR	54	52290	UPS SERVICE	<	>	3.53	0.00	42,521.60
				UPS		570985112					
03/22/02	6801	ap	AP/CURR	59	52292	BUSINESS LINE	<	>	476.43	0.00	42,998.03
				AT&T WATS		2002032148435					
03/29/02	6862	pl				LD LABOR TRANS	<	>	12,387.36	0.00	55,385.39
03/30/02	6969	ap	AP/PREV	35	52446	AIRLINE TICKET	<	>	1,559.50	0.00	56,944.89
				DAKOTA TRAVEL		25880					
03/30/02	6969	ap	AP/PREV	561	52512	MONTHLY SERVICE	<	>	71.47	0.00	57,016.36
				SPRINT PCS		0057541367-2					
03/30/02	6969	ap	AP/PREV	141	52499	AM02 ANNUAL MEETING	<	>	1,361.00	0.00	58,377.36
				NTCA		0184RCP015					
03/29/02	6994	gl	GLMAR02			CK 52210-JD WILLIAMS	<	>	243.22	0.00	58,620.58
03/29/02	6994	gl	GLMAR02			CK 52253-MONA THOMPSON	<	>	250.60	0.00	58,871.18
						Period Balance For 2002.03: 22,529.70			22,529.70	0.00	58,871.18
04/10/02	6920	ap		428	52409	POSTAGE	<	>	456.00	0.00	59,327.18
				U.S POSTAL SERV		2002041041100					
04/23/02	6988	ap	AP/CURR	27	52503	MAIL MACH/SCALE	<	>	132.67	0.00	59,459.85
				PBCC		4148060-AP02					
04/23/02	6988	ap	AP/CURR	378	52429	AMERICAN EXPRESS CARD	<	>	231.72	0.00	59,691.57
				AMERICAN EXPRES		2002042256387					
04/23/02	6988	ap	AP/CURR	54	52516	UPS SERVICE	<	>	26.12	0.00	59,717.69
				UPS		570985152					
04/30/02	7059	pl				LD LABOR TRANS	<	>	12,079.94	0.00	71,797.63
04/30/02	7149	ap	AP/PREV	561	52665	EXECUTIVE PHONE	<	>	59.60	0.00	71,857.23
				SPRINT PCS		2002052053238					
04/30/02	7162	gl	GLAPR02			CK 52408-MONA THOMPSON	<	>	430.21	0.00	72,287.44
						Period Balance For 2002.04: 13,416.26			13,416.26	0.00	72,287.44
05/21/02	7157	ap	AP/CURR	212	52646	SUBSCRIPTION	<	>	94.56	0.00	72,382.00
				PROGRESSIVE BUS		02316272					
05/21/02	7157	ap	AP/CURR	378	52651	COMPANY CREDIT CARD	<	>	239.31	0.00	72,621.31
				AMERICAN EXPRES		2002052146440					
05/31/02	7244	pl				LD LABOR TRANS	<	>	11,268.94	0.00	83,890.25
05/31/02	7325	ap	AP/PREV	158	52826	FEDEX SERVICES	<	>	20.90	0.00	83,911.15
				FEDEX		4-215-98402					
05/31/02	7325	ap	AP/PREV	561	52844	CELLULAR SERVICE	<	>	59.60	0.00	83,970.75
				SPRINT PCS		0057541367-2					
05/31/02	7325	ap	AP/PREV	35	52781	AIRLINE TICKET	<	>	938.50	0.00	84,909.25
				DAKOTA TRAVEL		26389					
05/31/02	7325	ap	AP/PREV	27	52772	MAIL MACHINE/SCALE	<	>	136.78	0.00	85,046.03
				PBCC		4148060-MY02					

ACCOUNT: 6710. EXECUTIVE AND PLANNING Period: 2002.05 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
						Period Balance For 2002.05: 12,758.59			12,758.59	0.00	85,046.03
06/24/02	7339	ap	AP/CURR	27	52772	MAIL MACHINE/SCALE	<	>	140.62	0.00	85,186.65
				PBCC		4148060-JN02					
06/24/02	7339	ap	AP/CURR	378	52833	COMPANY CREDIT CARD	<	>	875.28	0.00	86,061.93
				AMERICAN EXPRES		3732-750382-020					
06/28/02	7390	pl				LD LABOR TRANS	<	>	9,058.68	0.00	95,120.61
06/28/02	7487	ap	AP/PREV	158	53006	FEDEX	<	>	21.06	0.00	95,141.67
				FEDEX		4-263-83069					
06/28/02	7487	ap	AP/PREV	561	53026	CELL BILL	<	>	60.94	0.00	95,202.61
				SPRINT PCS		2002072244298					
07/23/02	7489	va				Veh Trans	<	>	0.44	0.00	95,203.05
06/28/02	7490	gl	GLJUN02			CK 52709-MONA THOMPSON	<	>	245.77	0.00	95,448.82
06/28/02	7490	gl	GLJUN02			CK 52742-MONA THOMPSON	<	>	112.16	0.00	95,560.98
06/28/02	7490	gl	GLJUN02			CK 52748-JD WILLIAMS	<	>	189.01	0.00	95,749.99
						Period Balance For 2002.06: 10,703.96			10,703.96	0.00	95,749.99
07/10/02	7417	ap		428	52940	POSTAGE FEES	<	>	456.00	0.00	96,205.99
				U.S POSTAL SERV		2002071031573					
07/23/02	7493	ap	AP/CURR	27	52966	MAIL MACH/SCALE	<	>	132.66	0.00	96,338.65
				PBCC		4148060-JY02					
07/23/02	7493	ap	AP/CURR	378	53012	AMERICAN EXPRESS CARD	<	>	582.23	0.00	96,920.88
				AMERICAN EXPRES		2002072255090					
07/23/02	7493	ap	AP/CURR	83	52987	SUPPLIES	<	>	4.47	0.00	96,925.35
				SALES & SERVICE		34529					
07/23/02	7493	ap	AP/CURR	155	53005	ANNUAL MEETING	<	>	250.00	0.00	97,175.35
				SDATC		2002072336037					
07/31/02	7555	pl				LD LABOR TRANS	<	>	10,338.01	0.00	107,513.36
07/31/02	7672	ap	AP/PREV	158	53196	FEDEX SERVICES	<	>	75.20	0.00	107,588.56
				FEDEX		4-311-32319					
07/31/02	7672	ap	AP/PREV	104	53181	SUPPLIES	<	>	117.07	0.00	107,705.63
				LAKOTA THRIFTY		2002082639061					
						Period Balance For 2002.07: 11,955.64			11,955.64	0.00	107,705.63
08/27/02	7690	ap	AP/CURR	27	53147	MAIL MACH/SCALE	<	>	132.66	0.00	107,838.29
				PBCC		4148060-AU02					
08/27/02	7690	ap	AP/CURR	378	53204	COMPANY CREDIT CARD	<	>	355.97	0.00	108,194.26
				AMERICAN EXPRES		2002082732224					
08/27/02	7690	ap	AP/CURR	378	53204	COMPANY CREDIT CARD	<	>	211.02	0.00	108,405.28
				AMERICAN EXPRES		2002082732224					
08/27/02	7690	ap	AP/CURR	35	53154	AIRLINE TICKET	<	>	1,075.50	0.00	109,480.78
				DAKOTA TRAVEL		26870					
08/27/02	7690	ap	AP/CURR	35	53154	AIRLINE TICKET	<	>	383.00	0.00	109,863.78
				DAKOTA TRAVEL		26871					
08/27/02	7690	ap	AP/CURR	561	53218	CELLULAR SERVICE	<	>	59.60	0.00	109,923.38
				SPRINT PCS		2002082739138					
08/30/02	7739	pl				LD LABOR TRANS	<	>	11,525.00	0.00	121,448.38
08/30/02	7826	ap	AP/PREV	35	53329	AIRLINE TICKET	<	>	696.00	0.00	122,144.38
				DAKOTA TRAVEL		27060					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6710. EXECUTIVE AND PLANNING						Period: 2002.08 (Cont'd)					
08/30/02	7859	gl	GLAUG02			CK 53115-JD WILLIAMS	<	>	193.46	0.00	122,337.84
08/30/02	7859	gl	GLAUG02			CK 53129-MONA THOMPSON	<	>	482.58	0.00	122,820.42
						Period Balance For 2002.08: 15,114.79			15,114.79	0.00	122,820.42
09/10/02	7742	ap		9999	53281	REGISTRATION FEES	<	>	300.00	0.00	123,120.42
				LAKOTA EXPRESS		2002091046733					
09/26/02	7838	ap	AP/CURR	83	53343	SUPPLIES	<	>	60.35	0.00	123,180.77
				SALES & SERVICE		35471					
09/26/02	7838	ap	AP/CURR	639	53390	POSTAGE	<	>	420.00	0.00	123,600.77
				POSTAGE BY PHON		2002092631679					
09/30/02	7881	pl				LD LABOR TRANS	<	>	9,921.65	0.00	133,522.42
08/29/02	7965	gl	CR			ALVINA HUMP/44809	<	>	0.00	33.99	133,488.43
09/30/02	7990	ap	ap/prev	158	53549	FEDEX SERVICES	<	>	25.27	0.00	133,513.70
				FEDEX		7-145-65750					
09/30/02	7990	ap	ap/prev	35	53513	AIRLINE TICKET	<	>	151.50	0.00	133,665.20
				DAKOTA TRAVEL		27286					
09/30/02	7990	ap	ap/prev	35	53513	AIRLINE TICKET	<	>	303.36	0.00	133,968.56
				DAKOTA TRAVEL		27228					
10/23/02	7998	va				Veh Trans	<	>	46.05	0.00	134,014.61
09/30/02	8019	gl	GLSEP02			CK 53276-JD WILLIAMS	<	>	810.42	0.00	134,825.03
09/30/02	8019	gl	GLSEP02			CK 53297-JD WILLIAMS	<	>	878.33	0.00	135,703.36
09/30/02	8147	gl	JSPAUDIT			AJE #4-TO ACCRUE ADD'L	<	>	9.21	0.00	135,712.57
			ACCOUNTS PAYABLE AT 9/30/02.								
09/30/02	8147	gl	JSPAUDIT			AJE #4-TO ACCRUE ADD'L	<	>	898.78	0.00	136,611.35
			ACCOUNTS PAYABLE AT 9/30/02.								
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	<	>	661.00	0.00	137,272.35
			AT 9/30/02								
09/30/02	8147	gl	JSPAUDIT			AJE #11-TO ADJ PREPAID	<	>	920.45	0.00	138,192.80
			EXPENSES TO ACTUAL.								
						Period Balance For 2002.09: 15,372.38			15,406.37	33.99	138,192.80
10/03/02	7871	ap		250	53459	TRAVEL REIMBURSEMENT	<	>	695.31	0.00	138,888.11
				JD WILLIAMS		2002100332026					
10/16/02	7957	ap		378	53486	AMER EXPRESS CARD	<	>	898.78	0.00	139,786.89
				AMERICAN EXPRES		2002101654016					
10/24/02	8012	ap	AP/CURR	639		POSTAGE	<	>	420.00	0.00	140,206.89
				POSTAGE BY PHON		2002102352226					
10/24/02	8012	ap	AP/CURR	378	53554	AM EX/JK	<	>	9.21	0.00	140,216.10
				AMERICAN EXPRES		2002102450001					
10/31/02	8115	pl				LD LABOR TRANS	<	>	10,683.55	0.00	150,899.65
10/31/02	8158	ap	AP/PREV	141	53699	NTCA MEETING	<	>	990.00	0.00	151,889.65
				NTCA		50555					
10/31/02	8158	ap	AP/PREV	561	53724	CELL PHONE	<	>	108.67	0.00	151,998.32
				SPRINT PCS		2002111853678					
10/31/02	8158	ap	AP/PREV	158	53703	FEDEX SERVICES	<	>	19.70	0.00	152,018.02
				FEDEX		5-454-32420					
10/31/02	8158	ap	AP/PREV	83	53682	OFFICE SUPPLIES	<	>	32.39	0.00	152,050.41
				SALES & SERVICE		36176					
10/01/02	8170	gl	JSPAUDIT			REV AJE#4-ACCTS PAYABLE	<	>	0.00	9.21	152,041.20

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6710. EXECUTIVE AND PLANNING						Period: 2002.10 (Cont'd)					
10/01/02	8170	gl	JSPAUDIT			REV AJE#4-ACCTS PAYABLE	<	>	0.00	898.78	151,142.42
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	<	>	0.00	661.00	150,481.42
11/25/02	8198	va				Veh Trans	<	>	32.68	0.00	150,514.10
						Period Balance For 2002.10: 12,321.30			13,890.29	1,568.99	150,514.10
10/25/02	8068	ap		639		Void Check # 53572	<	>	0.00	420.00	150,094.10
				POSTAGE BY PHON		2002102352226					
11/15/02	8145	ap		250	53653	REIMBURSEMENT	<	>	308.57	0.00	150,402.67
				JD WILLIAMS		2002111552507					
11/15/02	8146	ap		250	53655	REIMBURSMENT	<	>	80.23	0.00	150,482.90
				JD WILLIAMS		2002111552887					
11/22/02	8177	ap	AP/CURR	35	53666	AIRLINE TICKET	<	>	905.00	0.00	151,387.90
				DAKOTA TRAVEL		27726					
11/22/02	8177	ap	AP/CURR	35	53666	AIRLINE TICKET	<	>	389.00	0.00	151,776.90
				DAKOTA TRAVEL		27730					
11/22/02	8177	ap	AP/CURR	561	53724	CELLULAR BILL	<	>	63.00	0.00	151,839.90
				SPRINT PCS		2002112233541					
11/29/02	8258	pl				LD LABOR TRANS	<	>	10,157.98	0.00	161,997.88
11/29/02	8324	ap	AP/PREV	35	53831	AIRLINE TICKETS	<	>	830.00	0.00	162,827.88
				DAKOTA TRAVEL		27831					
12/17/02	8325	va				Veh Trans	<	>	19.67	0.00	162,847.55
11/29/02	8338	gl	GLNOV02			CK 53641-JD WILLIAMS	<	>	384.98	0.00	163,232.53
						Period Balance For 2002.11: 12,718.43			13,138.43	420.00	163,232.53
12/19/02	8344	ap	AP/CURR	639	53890	POSTAGE BILLING	<	>	431.79	0.00	163,664.32
				POSTAGE BY PHON		2002121834003					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	29.99	0.00	163,694.31
				SALES & SERVICE		37055					
12/19/02	8344	ap	AP/CURR	9999	53899	APPRECIATION GIFT	<	>	185.00	0.00	163,879.31
				CRST CULTURAL C		2003					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	17.90	0.00	163,897.21
				SALES & SERVICE		37025					
12/19/02	8344	ap	AP/CURR	378	53874	COMPANY CREDIT CARD	<	>	1,047.70	0.00	164,944.91
				AMERICAN EXPRES		2002121842735					
12/31/02	8426	pl				LD LABOR TRANS	<	>	10,784.00	0.00	175,728.91
12/31/02	8499	ap	ap/prev	83	54006	SUPPLIES	<	>	3.84	0.00	175,732.75
				SALES & SERVICE		37438					
12/31/02	8499	ap	ap/prev	36	53990	SUPPLIES	<	>	69.98	0.00	175,802.73
				FRANK GANJE		220839					
01/21/03	8508	va				Veh Trans	<	>	28.56	0.00	175,831.29
12/31/02	8513	gl	GLDEC02			CK 53600-JD WILLIAMS	<	>	119.25	0.00	175,950.54
12/31/02	8513	gl	GLDEC02			CK 53707-JD WILLIAMS	<	>	285.98	0.00	176,236.52
12/31/02	8513	gl	GLDEC02			CK 53708-MONA THOMPSON	<	>	238.23	0.00	176,474.75
						Period Balance For 2002.12: 13,242.22			13,242.22	0.00	176,474.75
Total # Of Transactions: 140						GLSA Ending Balance: 176,474.75			178,497.73	2,022.98	176,474.75

ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR Period: 2002.01 2002 Beginning Balance: 0.00

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
01/22/02	6450	ap	AP/CURR	1	51903	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	150.00
				IVAN BRUGUIER		2002012235713					
01/22/02	6450	ap	AP/CURR	1	51903	MILEAGE	<	>	34.50	0.00	184.50
				IVAN BRUGUIER		2002012235713					
01/22/02	6450	ap	AP/CURR	413	51959	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	334.50
				KEITH GESINGER		2002012235833					
01/22/02	6450	ap	AP/CURR	413	51959	MILEAGE	<	>	20.70	0.00	355.20
				KEITH GESINGER		2002012235833					
01/22/02	6450	ap	AP/CURR	31	51915	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	505.20
				DAVID D NELSON		2002012235892					
01/22/02	6450	ap	AP/CURR	513	51967	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	655.20
				ALVINA HUMP		2002012235969					
01/22/02	6450	ap	AP/CURR	33	51917	MILEAGE	<	>	15.87	0.00	671.07
				ARDIS WARCLOUD		2002012236012					
01/22/02	6450	ap	AP/CURR	33	51917	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	821.07
				ARDIS WARCLOUD		2002012236012					
01/22/02	6450	ap	AP/CURR	8		TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	971.07
				MARY LITTLE SKY		2002012236478					
01/22/02	6450	ap	AP/CURR	8		TA/MONTHLY BOARD MEETING	<	>	40.71	0.00	1,011.78
				MARY LITTLE SKY		2002012236478					
01/22/02	6450	ap	AP/CURR	104	51939	SUPPLIES	<	>	144.40	0.00	1,156.18
				LAKOTA THRIFTY		2002012243894					
01/22/02	6450	ap	AP/CURR	378	51957	COMPANY CREDIT CARD	<	>	174.10	0.00	1,330.28
				AMERICAN EXPRES		2002012249747					
01/22/02	6450	ap	AP/CURR	114	51943	DIRECTOR'S LIFE	<	>	124.20	0.00	1,454.48
				NTCA GROUP HEAL		DLF302					
01/22/02	6450	ap	AP/CURR	114	51943	GROUP HEALTH	<	>	14,868.00	0.00	16,322.48
				NTCA GROUP HEAL		GH2480					
01/22/02	6465	ap		8		Void Check # 51906	<	>	0.00	40.71	16,281.77
				MARY LITTLE SKY		2002012236478					
01/22/02	6465	ap		8		Void Check # 51906	<	>	0.00	150.00	16,131.77
				MARY LITTLE SKY		2002012236478					
01/23/02	6569	gl	CR			ARDIS WARCLOUD/43733	<	>	0.00	30.00	16,101.77
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKETS	<	>	379.00	0.00	16,480.77
				DAKOTA TRAVEL		25384					
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKET	<	>	349.00	0.00	16,829.77
				DAKOTA TRAVEL		25385					
01/31/02	6629	ap	AP/PREV	35	52109	AIRLINE TICKET	<	>	379.00	0.00	17,208.77
				DAKOTA TRAVEL		25391					
01/31/02	6646	gl	GLJAN02			TO REC INSURANCE EXPENSE	<	>	178.74	0.00	17,387.51
				Period Balance For 2002.01:		17,387.51			17,608.22	220.71	17,387.51
02/08/02	6538	ap		513	52062	TA/ANAHEIM CA	<	>	1,016.16	0.00	18,403.67
				ALVINA HUMP		2002020841354					
02/18/02	6593	ap		1		MILEAGE	<	>	34.50	0.00	18,438.17
				IVAN BRUGUIER		2002021832933					
02/18/02	6593	ap		1		TA SPECIAL BRD MEETING	<	>	50.00	0.00	18,488.17
				IVAN BRUGUIER		2002021832933					
02/18/02	6593	ap		413	52075	MILEAGE	<	>	20.70	0.00	18,508.87
				KEITH GESINGER		2002021832988					

ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR Period: 2002,02 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
02/18/02	6593	ap		413	52075	TA/SPECIAL BRD MEETING	<	>	50.00	0.00	18,558.87
				KEITH GESINGER		2002021832988					
02/18/02	6593	ap		33		MILEAGE	<	>	15.87	0.00	18,574.74
				ARDIS WARCLOUD		2002021833022					
02/18/02	6593	ap		33		TA/SPECIAL BRD MEETING	<	>	50.00	0.00	18,624.74
				ARDIS WARCLOUD		2002021833022					
02/18/02	6593	ap		8	52072	TA/SPECIAL BRD MEETING	<	>	40.71	0.00	18,665.45
				MARY LITTLE SKY		2002021833048					
02/18/02	6593	ap		8	52072	TA/SPECIAL BRD MEETING	<	>	50.00	0.00	18,715.45
				MARY LITTLE SKY		2002021833048					
02/18/02	6593	ap		513	52076	TA/SPECIAL BOARD MEETING	<	>	50.00	0.00	18,765.45
				ALVINA HUMP		2002021833073					
02/18/02	6593	ap		31	52073	TA/SPECIAL BRD MEETING	<	>	50.00	0.00	18,815.45
				DAVID D. NELSON		2002021833098					
02/19/02	6595	ap	AP/CURR	88	52078	ANNUAL DINNER REIMBURSEM	<	>	557.00	0.00	19,372.45
				EMPLOYEE ASS'N		2002021941444					
02/26/02	6638	ap	AP/CURR	35	52109	AIRLINE TICKET	<	>	125.00	0.00	19,497.45
				DAKOTA TRAVEL		25664					
02/26/02	6638	ap	AP/CURR	413	52152	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	19,647.45
				KEITH GESINGER		2002022551203					
02/26/02	6638	ap	AP/CURR	413	52153	MILEAGE	<	>	20.70	0.00	19,668.15
				KEITH GESINGER		2002022551231					
02/26/02	6638	ap	AP/CURR	31	52105	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	19,818.15
				DAVID D. NELSON		2002022551257					
02/26/02	6638	ap	AP/CURR	513	52160	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	19,968.15
				ALVINA HUMP		2002022551309					
02/26/02	6638	ap	AP/CURR	8	52098	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	20,118.15
				MARY LITTLE SKY		2002022551324					
02/26/02	6638	ap	AP/CURR	8	52099	MILEAGE	<	>	40.71	0.00	20,158.86
				MARY LITTLE SKY		2002022551339					
02/26/02	6638	ap	AP/CURR	1	52095	TA/MONTLY BOARD MEETING	<	>	150.00	0.00	20,308.86
				IVAN BRUGUIER		2002022551360					
02/26/02	6638	ap	AP/CURR	1	52096	MILEAGE	<	>	34.50	0.00	20,343.36
				IVAN BRUGUIER		2002022551372					
02/26/02	6638	ap	AP/CURR	33	52106	TA/MONTLY BOARD MEETING	<	>	150.00	0.00	20,493.36
				ARDIS WARCLOUD		2002022551395					
02/26/02	6638	ap	AP/CURR	33	52107	MILEAGE	<	>	15.87	0.00	20,509.23
				ARDIS WARCLOUD		2002022551406					
02/28/02	6781	ap	AP/PREV	35	52284	AIRLINE TICKETS	<	>	1,394.00	0.00	21,903.23
				DAKOTA TRAVEL		25800					
02/28/02	6781	ap	AP/PREV	35	52284	AIRLINE TICKETS	<	>	799.00	0.00	22,702.23
				DAKOTA TRAVEL		25799					
02/28/02	6819	gl	GLFEB02			TO REC INSURANCE EXPENSE	<	>	178.74	0.00	22,880.97
02/28/02	6819	gl	GLFEB02			CK 51576-IVAN BRUGUIER	<	>	939.94	0.00	23,820.91
02/28/02	6819	gl	GLFEB02			CK 51719-IVAN BRUGUIER	<	>	557.50	0.00	24,378.41
02/28/02	6819	gl	GLFEB02			CK 51729-IVAN BRUGUIER	<	>	121.44	0.00	24,499.85
02/28/02	6819	gl	GLFEB02			CK 52039-IVAN BRUGUIER	<	>	1,389.50	0.00	25,889.35
02/28/02	6819	gl	GLFEB02			CK 52040-MARY LITTLE SKY	<	>	1,389.50	0.00	27,278.85
02/28/02	6819	gl	GLFEB02			CK 52041-ARDIS WARCLOUD	<	>	1,389.50	0.00	28,668.35
02/28/02	6819	gl	GLFEB02			CK 52048-DAVID NELSON	<	>	431.94	0.00	29,100.29
02/28/02	6819	gl	GLFEB02			CK 52049-DAVID NELSON	<	>	700.00	0.00	29,800.29

ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR Period: 2002.02 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
02/28/02	6819	gl	GLFEB02			CK 52052-KEITH GESINGER	<	>	456.94	0.00	30,257.23
02/28/02	6819	gl	GLFEB02			CK 52062-ALVINA HUMP	<	>	883.51	0.00	31,140.74
02/28/02	6819	gl	GLFEB02			CK 52064-ALVINA HUMP	<	>	600.00	0.00	31,740.74
02/28/02	6819	gl	GLFEB02			CK 52065-ALVINA HUMP	<	>	441.94	0.00	32,182.68
				Period Balance For 2002.02:		14,795.17			14,795.17	0.00	32,182.68
02/18/02	6731	ap		1		Void Check # 52071	<	>	0.00	34.50	32,148.18
				IVAN BRUGUIER		2002021832933					
02/18/02	6731	ap		1		Void Check # 52071	<	>	0.00	50.00	32,098.18
				IVAN BRUGUIER		2002021832933					
02/18/02	6731	ap		33		Void Check # 52074	<	>	0.00	15.87	32,082.31
				ARDIS WARCLOUD		2002021833022					
02/18/02	6731	ap		33		Void Check # 52074	<	>	0.00	50.00	32,032.31
				ARDIS WARCLOUD		2002021833022					
03/22/02	6801	ap	AP/CURR	413	52324	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	32,182.31
				KEITH GESINGER		2002032052202					
03/22/02	6801	ap	AP/CURR	413	52324	MILEAGE	<	>	20.70	0.00	32,203.01
				KEITH GESINGER		2002032052218					
03/22/02	6801	ap	AP/CURR	31	52279	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	32,353.01
				DAVID D. NELSON		2002032052285					
03/22/02	6801	ap	AP/CURR	513	52332	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	32,503.01
				ALVINA HUMP		2002032052322					
03/22/02	6801	ap	AP/CURR	1	52267	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	32,653.01
				IVAN BRUGUIER		2002032052360					
03/22/02	6801	ap	AP/CURR	1	52268	MILEAGE	<	>	34.50	0.00	32,687.51
				IVAN BRUGUIER		2002032052373					
03/22/02	6801	ap	AP/CURR	33	52281	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	32,837.51
				ARDIS WARCLOUD		2002032052425					
03/22/02	6801	ap	AP/CURR	33	52281	MILEAGE	<	>	15.87	0.00	32,853.38
				ARDIS WARCLOUD		2002032052446					
03/22/02	6801	ap	AP/CURR	378	52322	AMERICAN EXPRESS CARD	<	>	5,193.20	0.00	38,046.58
				AMERICAN EXPRES		2002032057988					
03/22/02	6801	ap	AP/CURR	554	52335	REGISTRATION	<	>	300.00	0.00	38,346.58
				FOUNDATION FOR		14RCP015					
03/22/02	6801	ap	AP/CURR	35	52284	AIRLINE TICKET	<	>	933.50	0.00	39,280.08
				DAKOTA TRAVEL		25832					
03/22/02	6801	ap	AP/CURR	8	52271	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	39,430.08
				MARY LITTLE SKY		2002032250280					
03/22/02	6801	ap	AP/CURR	8	52271	MILEAGE	<	>	40.71	0.00	39,470.79
				MARY LITTLE SKY		2002032250301					
03/30/02	6969	ap	AP/PREV	35	52446	AIRLINE TICKET	<	>	933.50	0.00	40,404.29
				DAKOTA TRAVEL		25854					
03/30/02	6969	ap	AP/PREV	141	52499	AM02 ANNUAL MEETING	<	>	4,226.00	0.00	44,630.29
				NTCA		0184RCP015					
03/29/02	6994	gl	GLMAR02			TO REC INSURANCE EXPENSE	<	>	178.74	0.00	44,809.03
03/29/02	6994	gl	GLMAR02			CK 52048-DAVID D NELSON	<	>	61.00	0.00	44,870.03
03/29/02	6994	gl	GLMAR02			CK 52206-ARDIS WARCLOUD	<	>	400.00	0.00	45,270.03
03/29/02	6994	gl	GLMAR02			CK 52207-ARDIS WARCLOUD	<	>	966.50	0.00	46,236.53
03/29/02	6994	gl	GLMAR02			CK 52208-IVAN BRUGUEIR	<	>	375.54	0.00	46,612.07
03/29/02	6994	gl	GLMAR02			CK 52209-IVAN BRUGUEIR	<	>	400.00	0.00	47,012.07

ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR Period: 2002.03 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
03/29/02	6994	gl	GLMAR02			CK 52211-KEITH GESINGER	<	>	278.94	0.00	47,291.01
03/29/02	6994	gl	GLMAR02			CK 52212-KEITH GESINGER	<	>	400.00	0.00	47,691.01
				Period Balance For 2002.03:	15,508.33				15,658.70	150.37	47,691.01
04/02/02	6846	ap		8	52393	MILEAGE	<	>	40.71	0.00	47,731.72
				MARY LITTLE SKY		2002040232947					
04/02/02	6846	ap		33	52394	MILEAGE	<	>	15.87	0.00	47,747.59
				ARDIS WARCLOUD		2002040232979					
04/02/02	6846	ap		413	52395	MILEAGE	<	>	20.70	0.00	47,768.29
				KEITH GESINGER		2002040233000					
04/02/02	6846	ap		1	52392	MILEAGE	<	>	34.50	0.00	47,802.79
				IVAN BRUGUIER		2002040233020					
04/10/02	6920	ap		428	52409	POSTAGE	<	>	456.00	0.00	48,258.79
				U.S POSTAL SERV		2002041041100					
04/23/02	6988	ap	AP/CURR	114	52500	DIRECTORS LIFE	<	>	124.20	0.00	48,382.99
				NTCA GROUP HEAL		DLF420					
04/23/02	6988	ap	AP/CURR	33	52430	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	48,532.99
				ARDIS WARCLOUD		2002042334639					
04/23/02	6988	ap	AP/CURR	33	52430	MILEAGE	<	>	16.79	0.00	48,549.78
				ARDIS WARCLOUD		2002042334685					
04/23/02	6988	ap	AP/CURR	1	52481	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	48,699.78
				IVAN BRUGUIER		2002042334716					
04/23/02	6988	ap	AP/CURR	1	52481	MILEAGE	<	>	36.50	0.00	48,736.28
				IVAN BRUGUIER		2002042334728					
04/23/02	6988	ap	AP/CURR	8	52491	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	48,886.28
				MARY LITTLE SKY		2002042334750					
04/23/02	6988	ap	AP/CURR	8	52491	MILEAGE	<	>	43.07	0.00	48,929.35
				MARY LITTLE SKY		2002042334767					
04/23/02	6988	ap	AP/CURR	513	52427	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	49,079.35
				ALVINA HUMP		2002042334789					
04/23/02	6988	ap	AP/CURR	31	52448	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	49,229.35
				DAVID D. NELSON		2002042334807					
04/23/02	6988	ap	AP/CURR	413	52485	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	49,379.35
				KEITH GESINGER		2002042334828					
04/23/02	6988	ap	AP/CURR	413	52485	MILEAGE	<	>	21.90	0.00	49,401.25
				KEITH GESINGER		2002042334843					
04/23/02	6988	ap	AP/CURR	114	52500	GROUP HEALTH	<	>	14,868.00	0.00	64,269.25
				NTCA GROUP HEAL		GH3099					
04/23/02	6988	ap	AP/CURR	104	52489	SUPPLIES	<	>	158.18	0.00	64,427.43
				LAKOTA THRIFTY		2002042339338					
04/30/02	7149	ap	AP/PREV	363	52650	BOARD MEAL	<	>	66.62	0.00	64,494.05
				DIAMOND A RESTA		2002052049076					
04/30/02	7149	ap	AP/PREV	141	52639	LEGISLATIVE CONFERENCE	<	>	300.00	0.00	64,794.05
				NTCA		0046RCP015					
04/30/02	7149	ap	AP/PREV	104	52630	SUPPLIES	<	>	126.72	0.00	64,920.77
				LAKOTA THRIFTY		2002052132129					
04/30/02	7162	gl	GLAPR02			TO REC INSURANCE EXPENSE	<	>	178.74	0.00	65,099.51
				Period Balance For 2002.04:	17,408.50				17,408.50	0.00	65,099.51

ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR Period: 2002.04 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
05/21/02	7157	ap	AP/CURR	33	52604	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	65,249.51
				ARDIS WARCLOUD		2002052136348					
05/21/02	7157	ap	AP/CURR	33	52604	MILEAGE	<	>	16.79	0.00	65,266.30
				ARDIS WARCLOUD		2002052136374					
05/21/02	7157	ap	AP/CURR	1	52590	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	65,416.30
				IVAN BRUGUIER		2002052136414					
05/21/02	7157	ap	AP/CURR	1	52590	MILEAGE	<	>	36.50	0.00	65,452.80
				IVAN BRUGUIER		2002052136428					
05/21/02	7157	ap	AP/CURR	8	52593	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	65,602.80
				MARY LITTLE SKY		2002052138748					
05/21/02	7157	ap	AP/CURR	8	52593	MILEAGE	<	>	43.07	0.00	65,645.87
				MARY LITTLE SKY		2002052138764					
05/21/02	7157	ap	AP/CURR	513	52659	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	65,795.87
				ALVINA HUMP		2002052138803					
05/21/02	7157	ap	AP/CURR	31		TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	65,945.87
				DAVID D. NELSON		2002052138851					
05/21/02	7157	ap	AP/CURR	413	52653	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	66,095.87
				KEITH GESINGER		2002052138885					
05/21/02	7157	ap	AP/CURR	413	52654	MILEAGE	<	>	21.90	0.00	66,117.77
				KEITH GESINGER		2002052138897					
05/31/02	7323	gl	GLMAY02			TO REC INSURANCE EXPENSE	<	>	178.74	0.00	66,296.51
05/31/02	7323	gl	GLMAY02			CK 51724-ALVINA HUMP	<	>	607.50	0.00	66,904.01
				Period Balance For 2002.05:		1,804.50			1,804.50	0.00	66,904.01
06/24/02	7339	ap	AP/CURR	513	52839	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	67,054.01
				ALVINA HUMP		2002062431510					
06/24/02	7339	ap	AP/CURR	8	52763	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	67,204.01
				MARY LITTLE SKY		2002062431556					
06/24/02	7339	ap	AP/CURR	8	52764	TA/MONTHLY BOARD MEETING	<	>	43.07	0.00	67,247.08
				MARY LITTLE SKY		2002062431570					
06/24/02	7339	ap	AP/CURR	1	52759	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	67,397.08
				IVAN BRUGUIER		2002062431616					
06/24/02	7339	ap	AP/CURR	1	52760	TA/MONTHLY BOARD MEETING	<	>	36.50	0.00	67,433.58
				IVAN BRUGUIER		2002062431631					
06/24/02	7339	ap	AP/CURR	31	52774	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	67,583.58
				DAVID D. NELSON		2002062431670					
06/24/02	7339	ap	AP/CURR	33	52777	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	67,733.58
				ARDIS WARCLOUD		2002062431702					
06/24/02	7339	ap	AP/CURR	33	52778	TA/MONTHLY BOARD MEETING	<	>	16.79	0.00	67,750.37
				ARDIS WARCLOUD		2002062431715					
06/24/02	7339	ap	AP/CURR	413	52834	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	67,900.37
				KEITH GESINGER		2002062431760					
06/24/02	7339	ap	AP/CURR	413	52834	TA/MONTHLY BOARD MEETING	<	>	21.90	0.00	67,922.27
				KEITH GESINGER		2002062431773					
06/28/02	7487	ap	AP/PREV	104	52995	SUPPLIES	<	>	118.64	0.00	68,040.91
				LAKOTA THRIFTY		2002072238899					
06/28/02	7490	gl	GLJUN02			TO REC INSURANCE EXPENSE	<	>	178.74	0.00	68,219.65
06/28/02	7490	gl	GLJUN02			CK 51416-DAVID NELSON	<	>	730.54	0.00	68,950.19
06/28/02	7490	gl	GLJUN02			CK 51417-ARDIS WARCLOUD	<	>	730.54	0.00	69,680.73
06/28/02	7490	gl	GLJUN02			CK 51419-KEITH GESINGER	<	>	730.54	0.00	70,411.27

ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR Period: 2002.06 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
06/28/02	7490	gl	GLJUN02			CK 51420-ALVINA HUMP	<	>	730.54	0.00	71,141.81
06/28/02	7490	gl	GLJUN02			CK 52053-KEITH GESINGER	<	>	700.00	0.00	71,841.81
06/28/02	7490	gl	GLJUN02			CK 52730-MARY LITTLE SKY	<	>	500.00	0.00	72,341.81
06/28/02	7490	gl	GLJUN02			CK 52731-MARY LITTLE SKY	<	>	271.51	0.00	72,613.32
06/28/02	7490	gl	GLJUN02			CK 52732-DAVID NELSON	<	>	500.00	0.00	73,113.32
06/28/02	7490	gl	GLJUN02			CK 52733-DAVID NELSON	<	>	271.51	0.00	73,384.83
06/28/02	7490	gl	GLJUN02			CK 52734-ARDIS WARCLOUD	<	>	500.00	0.00	73,884.83
06/28/02	7490	gl	GLJUN02			CK 52735-ARDIS WARCLOUD	<	>	271.51	0.00	74,156.34
06/28/02	7490	gl	GLJUN02			CK 52736-ALVINIA HUMP	<	>	500.00	0.00	74,656.34
06/28/02	7490	gl	GLJUN02			CK 52737-ALVINIA HUMP	<	>	271.51	0.00	74,927.85
06/28/02	7490	gl	GLJUN02			CK 52746-IVAN BRUGUIER	<	>	500.00	0.00	75,427.85
06/28/02	7490	gl	GLJUN02			CK 52747-IVAN BRUGUIER	<	>	271.51	0.00	75,699.36
				Period Balance For 2002.06:		8,795.35			8,795.35	0.00	75,699.36
07/01/02	7381	ap		1	52928	SPECIAL/MILEAGE	<	>	36.50	0.00	75,735.86
				IVAN BRUGUIER		2002070154740					
05/21/02	7407	ap		31		Void Check # 52602	<	>	0.00	150.00	75,585.86
				DAVID D. NELSON		2002052138851					
07/10/02	7417	ap		428	52940	POSTAGE FEES	<	>	456.00	0.00	76,041.86
				U.S POSTAL SERV		2002071031573					
07/23/02	7493	ap	AP/CURR	378	53012	AMERICAN EXPRESS CARD	<	>	758.93	0.00	76,800.79
				AMERICAN EXPRES		2002072255090					
07/23/02	7493	ap	AP/CURR	155	53005	ANNUAL MEETING	<	>	750.00	0.00	77,550.79
				SDATC		2002072336037					
07/23/02	7493	ap	AP/CURR	413	53014	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	77,700.79
				KEITH GESINGER		2002072336781					
07/23/02	7493	ap	AP/CURR	413	53014	MILEAGE	<	>	21.90	0.00	77,722.69
				KEITH GESINGER		2002072336822					
07/23/02	7493	ap	AP/CURR	33	52969	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	77,872.69
				ARDIS WARCLOUD		2002072336869					
07/23/02	7493	ap	AP/CURR	33	52969	MILEAGE	<	>	16.79	0.00	77,889.48
				ARDIS WARCLOUD		2002072336880					
07/23/02	7493	ap	AP/CURR	31	52967	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	78,039.48
				DAVID D. NELSON		2002072336931					
07/23/02	7493	ap	AP/CURR	513	53020	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	78,189.48
				ALVINA HUMP		2002072336966					
07/23/02	7493	ap	AP/CURR	8	52960	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	78,339.48
				MARY LITTLE SKY		2002072336999					
07/23/02	7493	ap	AP/CURR	8	52960	MILEAGE	<	>	43.07	0.00	78,382.55
				MARY LITTLE SKY		2002072337012					
07/23/02	7493	ap	AP/CURR	1	52958	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	78,532.55
				IVAN BRUGUIER		2002072337045					
07/23/02	7493	ap	AP/CURR	1	52958	MILEAGE	<	>	36.50	0.00	78,569.05
				IVAN BRUGUIER		2002072337057					
07/25/02	7516	ap		114	53068	GROUP HEALTH	<	>	14,868.00	0.00	93,437.05
				NTCA GROUP HEAL		GH3717					
07/25/02	7516	ap		114	53077	DIRECTORS LIFE	<	>	124.20	0.00	93,561.25
				NTCA GROUP HEAL		DLF536					
07/31/02	7672	ap	AP/PREV	363	53203	BOARD DINNERS	<	>	446.20	0.00	94,007.45
				DIAMOND A RESTA		2002082639367					

ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR Period: 2002.07 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
07/31/02	7680	gl	GLJUL02			TO REC INSURANCE EXPENSE	<	>	178.74	0.00	94,186.19
			Period Balance For 2002.07:			18,486.83			18,636.83	150.00	94,186.19
08/27/02	7690	ap	AP/CURR	378	53204	D.RED DOG	<	>	967.61	0.00	95,153.80
				AMERICAN EXPRES		2002082732224					
08/27/02	7690	ap	AP/CURR	378	53204	COMPANY CREDIT CARD	<	>	130.00	0.00	95,283.80
				AMERICAN EXPRES		2002082732224					
08/27/02	7690	ap	AP/CURR	413	53205	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	95,433.80
				KEITH GESINGER		2002082737994					
08/27/02	7690	ap	AP/CURR	413	53206	MILEAGE	<	>	21.90	0.00	95,455.70
				KEITH GESINGER		2002082738018					
08/27/02	7690	ap	AP/CURR	33	53151	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	95,605.70
				ARDIS WARCLOUD		2002082738076					
08/27/02	7690	ap	AP/CURR	33	53151	MILEAGE	<	>	16.79	0.00	95,622.49
				ARDIS WARCLOUD		2002082738090					
08/27/02	7690	ap	AP/CURR	31	53149	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	95,772.49
				DAVID D. NELSON		2002082738125					
08/27/02	7690	ap	AP/CURR	513	53213	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	95,922.49
				ALVINA HUMP		2002082738163					
08/27/02	7690	ap	AP/CURR	8	53141	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	96,072.49
				MARY LITTLE SKY		2002082738199					
08/27/02	7690	ap	AP/CURR	8	53141	MILEAGE	<	>	43.07	0.00	96,115.56
				MARY LITTLE SKY		2002082738213					
08/27/02	7690	ap	AP/CURR	1	53138	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	96,265.56
				IVAN BRUGUIER		2002082738244					
08/27/02	7690	ap	AP/CURR	1	53138	MILEAGE	<	>	36.50	0.00	96,302.06
				IVAN BRUGUIER		2002082738256					
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	72.60	0.00	96,374.66
				SALES & SERVICE		35277					
08/30/02	7826	ap	AP/PREV	104	53352	SUPPLIES	<	>	74.14	0.00	96,448.80
				LAKOTA THRIFTY		2229773					
08/30/02	7826	ap	AP/PREV	104	53352	SUPPLIES	<	>	14.63	0.00	96,463.43
				LAKOTA THRIFTY		4298584					
08/30/02	7826	ap	AP/PREV	104	53352	SUPPLIES	<	>	16.83	0.00	96,480.26
				LAKOTA THRIFTY		4292649					
07/29/02	7833	gl	CR			ARDIS WARCLOUD/44668	<	>	0.00	50.00	96,430.26
08/30/02	7859	gl	GLAUG02			TO REC INSURANCE EXPENSE	<	>	178.74	0.00	96,609.00
08/30/02	7859	gl	GLAUG02			CK 53111-IVAN BRUGUIER	<	>	493.46	0.00	97,102.46
08/30/02	7859	gl	GLAUG02			CK 53113-ARDIS WARCLOUD	<	>	300.00	0.00	97,402.46
08/30/02	7859	gl	GLAUG02			CK 53114-ARDIS WARCLOUD	<	>	193.46	0.00	97,595.92
08/30/02	7859	gl	GLAUG02			CK 53117-KEITH GESINGER	<	>	493.46	0.00	98,089.38
08/30/02	7859	gl	GLAUG02			CK 53118-ALVINA HUMP	<	>	493.46	0.00	98,582.84
			Period Balance For 2002.08:			4,396.65			4,446.65	50.00	98,582.84
09/26/02	7838	ap	AP/CURR	9999	53402	JESSICA HOLLOW HORN	<	>	250.00	0.00	98,832.84
				SIPI		2002092553276					
09/26/02	7838	ap	AP/CURR	83	53343	SUPPLIES	<	>	506.76	0.00	99,339.60
				SALES & SERVICE		35492					
09/26/02	7838	ap	AP/CURR	35	53329	AIRLINE TICKET	<	>	423.00	0.00	99,762.60
				DAKOTA TRAVEL		27150					

ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR Period: 2002.09 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
09/26/02	7838	ap	AP/CURR	1	53312	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	99,912.60
				IVAN BRUGUIER		2002092631094					
09/26/02	7838	ap	AP/CURR	1	53313	TA/MONTHLY BOARD MEETING	<	>	36.50	0.00	99,949.10
				IVAN BRUGUIER		2002092631117					
09/26/02	7838	ap	AP/CURR	8	53315	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	100,099.10
				MARY LITTLE SKY		2002092631138					
09/26/02	7838	ap	AP/CURR	8	53316	TA/MONTHLY BOARD MEETING	<	>	43.07	0.00	100,142.17
				MARY LITTLE SKY		2002092631152					
09/26/02	7838	ap	AP/CURR	513	53381	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	100,292.17
				ALVINA HUMP		2002092631173					
09/26/02	7838	ap	AP/CURR	31	53324	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	100,442.17
				DAVID D. NELSON		2002092631191					
09/26/02	7838	ap	AP/CURR	33	53326	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	100,592.17
				ARDIS WARCLOUD		2002092631212					
09/26/02	7838	ap	AP/CURR	33	53326	TA/MONTHLY BOARD MEETING	<	>	16.79	0.00	100,608.96
				ARDIS WARCLOUD		2002092631224					
09/26/02	7838	ap	AP/CURR	413	53373	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	100,758.96
				KEITH GESINGER		2002092631251					
09/26/02	7838	ap	AP/CURR	413	53373	TA/MONTHLY BOARD MEETING	<	>	21.90	0.00	100,780.86
				KEITH GESINGER		2002092631261					
09/26/02	7838	ap	AP/CURR	8	53317	OR/MONTHLY BOARD MEETING	<	>	100.00	0.00	100,880.86
				MARY LITTLE SKY		2002092631298					
09/26/02	7838	ap	AP/CURR	639	53390	POSTAGE	<	>	360.00	0.00	101,240.86
				POSTAGE BY PHON		2002092631679					
09/30/02	7990	ap	ap/prev	104	53537	SUPPLIES	<	>	118.44	0.00	101,359.30
				LAKOTA THRIFTY		01 399749					
09/30/02	7990	ap	ap/prev	104	53537	SUPPLIES	<	>	63.16	0.00	101,422.46
				LAKOTA THRIFTY		04 308244					
09/30/02	7990	ap	ap/prev	104	53537	SUPPLIES	<	>	11.88	0.00	101,434.34
				LAKOTA THRIFTY		01 403859					
09/30/02	8019	gl	GLSEP02			TO REC INSURANCE EXPENSE	<	>	178.74	0.00	101,613.08
09/30/02	8019	gl	GLSEP02			CK 53299-IVAN BRUGUIER	<	>	1,202.00	0.00	102,815.08
09/30/02	8019	gl	GLSEP02			CK 53302-ARDIS WARCLOUD	<	>	1,202.00	0.00	104,017.08
09/30/02	8019	gl	GLSEP02			CK 53303-ALVINA HUMP	<	>	1,202.00	0.00	105,219.08
09/30/02	8147	gl	JSPAUDIT			AJE #4-TO ACCRUE ADD'L	<	>	498.00	0.00	105,717.08
				ACCOUNTS PAYABLE AT 9/30/02.							
09/30/02	8147	gl	JSPAUDIT			AJE #4-TO ACCRUE ADD'L	<	>	2,185.20	0.00	107,902.28
				ACCOUNTS PAYABLE AT 9/30/02.							
				Period Balance For 2002.09:		9,319.44			9,319.44	0.00	107,902.28
10/16/02	7957	ap		378	53486	AMER EXPRESS CARD	<	>	498.00	0.00	108,400.28
				AMERICAN EXPRES		2002101654016					
10/24/02	8012	ap	AP/CURR	639		POSTAGE	<	>	360.00	0.00	108,760.28
				POSTAGE BY PHON		2002102352226					
10/24/02	8012	ap	AP/CURR	413	53555	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	108,910.28
				KEITH GESINGER		2002102433479					
10/24/02	8012	ap	AP/CURR	413	53555	MILEAGE	<	>	21.90	0.00	108,932.18
				KEITH GESINGER		2002102433503					
10/24/02	8012	ap	AP/CURR	1	53497	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	109,082.18
				IVAN BRUGUIER		2002102433545					

ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR Period: 2002.10 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
10/24/02	8012	ap	AP/CURR	1	53497	MILEGE	<	>	36.50	0.00	109,118.68
				IVAN BRUGUIER		2002102433559					
10/24/02	8012	ap	AP/CURR	8	53500	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	109,268.68
				MARY LITTLE SKY		2002102433606					
10/24/02	8012	ap	AP/CURR	8	53500	MILEAGE	<	>	43.07	0.00	109,311.75
				MARY LITTLE SKY		2002102433623					
10/24/02	8012	ap	AP/CURR	513	53561	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	109,461.75
				ALVINA HUMP		2002102433667					
10/24/02	8012	ap	AP/CURR	31	53509	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	109,611.75
				DAVID D. NELSON		2002102433697					
10/24/02	8012	ap	AP/CURR	33	53511	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	109,761.75
				ARDIS WARCLOUD		2002102433762					
10/24/02	8012	ap	AP/CURR	33	53511	MILEAGE	<	>	16.79	0.00	109,778.54
				ARDIS WARCLOUD		2002102435817					
10/24/02	8012	ap	AP/CURR	114	53540	DIRECTORS LIFE	<	>	124.20	0.00	109,902.74
				NTCA GROUP HEAL		DLF652					
10/24/02	8012	ap	AP/CURR	114	53540	GROUP HEALTH	<	>	14,868.00	0.00	124,770.74
				NTCA GROUP HEAL		GH4338					
10/24/02	8012	ap	AP/CURR	378	53554	AM EX/JK	<	>	2,185.20	0.00	126,955.94
				AMERICAN EXPRES		2002102450001					
10/31/02	8158	ap	AP/PREV	363	53714	BOARD MEALS	<	>	91.25	0.00	127,047.19
				DIAMOND A RESTA		2002111850884					
10/31/02	8158	ap	AP/PREV	141	53699	NTCA MEETING	<	>	2,850.00	0.00	129,897.19
				NTCA		50555					
10/01/02	8170	gl	JSPAUDIT			REV AJE#4-ACCTS PAYABLE	<	>	0.00	498.00	129,399.19
10/01/02	8170	gl	JSPAUDIT			REV AJE#4-ACCTS PAYABLE	<	>	0.00	2,185.20	127,213.99
10/31/02	8217	gl	GLOCT02			TO REC INSURANCE EXPENSE	<	>	178.74	0.00	127,392.73
10/31/02	8217	gl	GLOCT02			CK 53488-IVAN BRUGUIER	<	>	757.58	0.00	128,150.31
10/31/02	8455	gl	GLOCT02			CK 53489-ARDIS WARCLOUD	<	>	757.58	0.00	128,907.89
10/31/02	8456	gl	GLOCT02			CK 52062-ALVINA HUMP	<	>	0.00	1,016.16	127,891.73
			CORRECT 2/02 ERROR								
									---	---	---
			Period Balance For 2002.10:		19,989.45				23,688.81	3,699.36	127,891.73
10/25/02	8068	ap		639		Void Check # 53572	<	>	0.00	360.00	127,531.73
				POSTAGE BY PHON		2002102352226					
11/12/02	8118	ap		513	53650	TA/SPECIAL	<	>	50.00	0.00	127,581.73
				ALVINA HUMP		2002111230980					
11/12/02	8118	ap		31	53647	TA/SPECIAL	<	>	50.00	0.00	127,631.73
				DAVID D. NELSON		2002111231005					
11/12/02	8118	ap		1	53645	MILEAGE	<	>	36.50	0.00	127,668.23
				IVAN BRUGUIER		2002111231025					
11/12/02	8118	ap		1	53645	TA/SPECIAL	<	>	50.00	0.00	127,718.23
				IVAN BRUGUIER		2002111231025					
11/12/02	8118	ap		413		MILEAGE	<	>	21.90	0.00	127,740.13
				KEITH GESINGER		2002111231052					
11/12/02	8118	ap		413		TA/SPECIAL	<	>	50.00	0.00	127,790.13
				KEITH GESINGER		2002111231052					
11/12/02	8118	ap		33	53648	MILEAGE	<	>	16.79	0.00	127,806.92
				ARDIS WARCLOUD		2002111231076					
11/12/02	8118	ap		33	53648	TA/SPECIAL	<	>	50.00	0.00	127,856.92
				ARDIS WARCLOUD		2002111231076					

ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR Period: 2002.11 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
11/12/02	8118	ap		8	53646	MILEAGE	< >		43.07	0.00	127,899.99
				MARY LITTLE SKY		2002111231102					
11/12/02	8118	ap		8	53646	TA/SPECIAL	< >		50.00	0.00	127,949.99
				MARY LITTLE SKY		2002111231102					
11/12/02	8144	ap		413		Void Check # 53649	< >		0.00	21.90	127,928.09
				KEITH GESINGER		2002111231052					
11/12/02	8144	ap		413		Void Check # 53649	< >		0.00	50.00	127,878.09
				KEITH GESINGER		2002111231052					
11/22/02	8177	ap	AP/CURR	35	53666	AIRLINE TICKET	< >		325.50	0.00	128,203.59
				DAKOTA TRAVEL		27746					
11/22/02	8177	ap	AP/CURR	35	53666	AIRLINE TICKET	< >		335.50	0.00	128,539.09
				DAKOTA TRAVEL		27764					
11/22/02	8179	ap	AP/CURR	1	53738	TA/MONTHLY BOARD MEETING	< >		150.00	0.00	128,689.09
				IVAN BRUGUIER		2002112239586					
11/22/02	8179	ap	AP/CURR	1	53738	TA/MONTHLY BOARD MEETING	< >		36.50	0.00	128,725.59
				IVAN BRUGUIER		2002112239616					
11/22/02	8179	ap	AP/CURR	413	53746	TA/MONTHLY BOARD MEETING	< >		150.00	0.00	128,875.59
				KEITH GESINGER		2002112239657					
11/22/02	8179	ap	AP/CURR	413	53746	TA/MONTHLY BOARD MEETING	< >		21.90	0.00	128,897.49
				KEITH GESINGER		2002112239669					
11/22/02	8179	ap	AP/CURR	8	53740	TA/MONTHLY BOARD MEETING	< >		150.00	0.00	129,047.49
				MARY LITTLE SKY		2002112239707					
11/22/02	8179	ap	AP/CURR	8	53740	TA/MONTHLY BOARD MEETING	< >		43.07	0.00	129,090.56
				MARY LITTLE SKY		2002112239718					
11/22/02	8179	ap	AP/CURR	513	53748	TA/MONTHLY BOARD MEETING	< >		150.00	0.00	129,240.56
				ALVINA HUMP		2002112239755					
11/22/02	8179	ap	AP/CURR	31	53742	TA/MONTHLY BOARD MEETING	< >		150.00	0.00	129,390.56
				DAVID D. NELSON		2002112239789					
11/22/02	8179	ap	AP/CURR	33	53744	TA/MONTHLY BOARD MEETING	< >		150.00	0.00	129,540.56
				ARDIS WARCLOUD		2002112239826					
11/22/02	8179	ap	AP/CURR	33	53744	TA/MONTHLY BOARD MEETING	< >		16.79	0.00	129,557.35
				ARDIS WARCLOUD		2002112239840					
11/29/02	8324	ap	AP/PREV	363	53873	BOARD MEALS	< >		18.45	0.00	129,575.80
				DIAMOND A RESTA		135971					
11/29/02	8324	ap	AP/PREV	35	53831	AIRLINE TICKET	< >		786.00	0.00	130,361.80
				DAKOTA TRAVEL		27784					
11/29/02	8324	ap	AP/PREV	141	53862	REGION 6 MEETING	< >		1,327.00	0.00	131,688.80
				NTCA		50673					
11/29/02	8338	gl	GLNOV02			TO REC INSURANCE EXPENSE	< >		144.68	0.00	131,833.48
						Period Balance For 2002.11: 3,941.75			4,373.65	431.90	131,833.48
12/19/02	8344	ap	AP/CURR	1	53817	TA/MONTHLY BOARD MEETING	< >		150.00	0.00	131,983.48
				IVAN BRUGUIER		2002121831299					
12/19/02	8344	ap	AP/CURR	1	53817	MILEAGE	< >		36.50	0.00	132,019.98
				IVAN BRUGUIER		2002121831319					
12/19/02	8344	ap	AP/CURR	413	53875	TA/MONTHLY BOARD MEETING	< >		150.00	0.00	132,169.98
				KEITH GESINGER		2002121831368					
12/19/02	8344	ap	AP/CURR	413	53875	TA/MONTHLY BOARD MEETING	< >		21.90	0.00	132,191.88
				KEITH GESINGER		2002121831383					
12/19/02	8344	ap	AP/CURR	8	53820	TA/MONTHLY BOARD MEETING	< >		150.00	0.00	132,341.88
				MARY LITTLE SKY		2002121831502					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6711. EXECUTIVE EXP. BOARD OF DIRECTOR						Period: 2002.12 (Cont'd)					
12/19/02	8344	ap	AP/CURR	8	53820	MILEAGE	<	>	43.07	0.00	132,384.95
				MARY LITTLE SKY		2002121831520					
12/19/02	8344	ap	AP/CURR	513	53883	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	132,534.95
				ALVINA HUMP		2002121831563					
12/19/02	8344	ap	AP/CURR	31	53826	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	132,684.95
				DAVID D. NELSON		2002121831597					
12/19/02	8344	ap	AP/CURR	33	53828	TA/MONTHLY BOARD MEETING	<	>	150.00	0.00	132,834.95
				ARDIS WARCLOUD		2002121831634					
12/19/02	8344	ap	AP/CURR	33	53828	MILEAGE	<	>	16.79	0.00	132,851.74
				ARDIS WARCLOUD		2002121831665					
12/19/02	8344	ap	AP/CURR	639	53890	POSTAGE BILLING	<	>	370.12	0.00	133,221.86
				POSTAGE BY PHON		2002121834003					
12/19/02	8344	ap	AP/CURR	378	53874	COMPANY CREDIT CARD	<	>	813.21	0.00	134,035.07
				AMERICAN EXPRES		2002121842735					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	25.67	0.00	134,060.74
				LAKOTA THRIFTY		01420016					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	55.45	0.00	134,116.19
				LAKOTA THRIFTY		01425539					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	19.69	0.00	134,135.88
				LAKOTA THRIFTY		02248133					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	57.37	0.00	134,193.25
				LAKOTA THRIFTY		01414450					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	14.47	0.00	134,207.72
				LAKOTA THRIFTY		02242455					
12/31/02	8513	gl	GLDEC02			CK 53664-ARDIS WARCLOUD	<	>	1,015.00	0.00	135,222.72
12/31/02	8547	gl	GLDEC02			CK 53715-KEITH GESINGER	<	>	0.00	710.98	134,511.74
12/31/02	8547	gl	GLDEC02			CK 53715-KEITH GESINGER	<	>	610.98	0.00	135,122.72
12/31/02	8548	gl	GLDEC02			CK 53715-KEITH GESINGER	<	>	710.98	0.00	135,833.70
						Period Balance For 2002.12: 4,000.22			4,711.20	710.98	135,833.70
Total # Of Transactions: 286						GLSA Ending Balance: 135,833.70			141,247.02	5,413.32	135,833.70
ACCOUNT: 6721. ACCOUNTING AND FINANCE						Period: 2002.01			2002 Beginning Balance:		0.00
01/16/02	6406	ap		515	51892	ACCOUNTING	<	>	58.30	0.00	58.30
				BILL JANDREAU		2002011632829					
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	<	>	175.47	0.00	233.77
				SALES & SERVICE		31827					
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	<	>	3.98	0.00	237.75
				SALES & SERVICE		31755					
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	<	>	11.16	0.00	248.91
				SALES & SERVICE		31757					
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	<	>	13.61	0.00	262.52
				SALES & SERVICE		31703					
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	<	>	250.15	0.00	512.67
				SALES & SERVICE		31844					
01/22/02	6450	ap	AP/CURR	27	51912	MAIL MACH/SCALE	<	>	132.67	0.00	645.34
				PBCC		4148060-JN02					
01/31/02	6557	pl				LD LABOR TRANS	<	>	10,613.62	0.00	11,258.96

ACCOUNT: 6721. ACCOUNTING AND FINANCE Period: 2002.01 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
01/31/02	6629	ap	AP/PREV	95	52129	PROFESSIONAL SERVICES	<	>	2,842.00	0.00	14,100.96
				JOHNSON STONE		2002022533802					
01/31/02	6629	ap	AP/PREV	83	52124	SUPPLIES	<	>	90.48	0.00	14,191.44
				SALES & SERVICE		31942					
			Period Balance For 2002.01:	14,191.44					14,191.44	0.00	14,191.44
02/26/02	6638	ap	AP/CURR	27	52103	MAIL MACH/SCALE	<	>	132.67	0.00	14,324.11
				PBCC		4148060-FB02					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	1.64	0.00	14,325.75
				SALES & SERVICE		32161					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	12.18	0.00	14,337.93
				SALES & SERVICE		32076					
02/28/02	6686	pl				LD LABOR TRANS	<	>	10,585.40	0.00	24,923.33
02/28/02	6781	ap	AP/PREV	158	52317	FEDEX SERVICE	<	>	20.16	0.00	24,943.49
				FEDEX		4-119-59477					
02/28/02	6781	ap	AP/PREV	621	52340	EXCEL TRAINING	<	>	147.34	0.00	25,090.83
				ROCKHURST COLLE		630240311-002					
02/28/02	6781	ap	AP/PREV	95	52304	PROFESSIONAL SERVICES	<	>	4,451.00	0.00	29,541.83
				JOHNSON STONE		2002032036790					
02/28/02	6781	ap	AP/PREV	95	52304	PROFESSIONAL SERVICES	<	>	1,331.00	0.00	30,872.83
				JOHNSON STONE		2002032037221					
02/28/02	6781	ap	AP/PREV	107	52308	BILLING/ACCOUNTING	<	>	29.40	0.00	30,902.23
				NISC		20077					
			Period Balance For 2002.02:	16,710.79					16,710.79	0.00	30,902.23
03/22/02	6801	ap	AP/CURR	27	52277	MAIL MACHINE/SCALE	<	>	132.68	0.00	31,034.91
				PBCC		4148060-MR02					
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	90.42	0.00	31,125.33
				SALES & SERVICE		32559					
03/22/02	6801	ap	AP/CURR	83	52298	SUPPLIES	<	>	6.18	0.00	31,131.51
				SALES & SERVICE		32573					
03/29/02	6862	pl				LD LABOR TRANS	<	>	10,208.63	0.00	41,340.14
03/30/02	6969	ap	AP/PREV	107	52497	BILLING/ACCOUNTING	<	>	300.00	0.00	41,640.14
				NISC		21305					
03/30/02	6969	ap	AP/PREV	95	52483	COST STUDY	<	>	1,136.00	0.00	42,776.14
				JOHNSON STONE		2002041939708					
03/29/02	6994	gl	GLMAR02			CK 52261-ANITA ANDERSON	<	>	71.70	0.00	42,847.84
03/29/02	6994	gl	GLMAR02			CK 52262-STEPH DAVIDSON	<	>	200.13	0.00	43,047.97
03/29/02	6994	gl	GLMAR02			CK 52345-STEPH DAVIDSON	<	>	119.52	0.00	43,167.49
03/29/02	6994	gl	GLMAR02			CK 52361-STEPH DAVIDSON	<	>	121.44	0.00	43,288.93
			Period Balance For 2002.03:	12,386.70					12,386.70	0.00	43,288.93
04/10/02	6920	ap		428	52409	POSTAGE	<	>	456.00	0.00	43,744.93
				U.S POSTAL SERV		2002041041100					
04/23/02	6988	ap	AP/CURR	27	52503	MAIL MACH/SCALE	<	>	132.67	0.00	43,877.60
				PBCC		4148060-AP02					
04/30/02	7059	pl				LD LABOR TRANS	<	>	11,632.07	0.00	55,509.67
04/30/02	7149	ap	AP/PREV	107	52632	BILLING/ACCOUNTING	<	>	1,000.00	0.00	56,509.67
				NISC		22477					

ACCOUNT: 6721. ACCOUNTING AND FINANCE Period: 2002.04 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
04/30/02	7149	ap	AP/PREV	95	52629	PROFESSIONAL SERVICES	<	>	2,958.00	0.00	59,467.67
				JOHNSON STONE		2002052049821					
04/30/02	7149	ap	AP/PREV	95	52629	PROFESSIONAL SERVICS	<	>	1,116.00	0.00	60,583.67
				JOHNSON STONE		2002052049850					
04/30/02	7149	ap	AP/PREV	158	52644	FEDEX SERVICES	<	>	38.42	0.00	60,622.09
				FEDEX		4-214-495583					
04/30/02	7149	ap	AP/PREV	83		SUPPLIES	<	>	2.95	0.00	60,625.04
				SALES & SERVICE		33298					
04/30/02	7162	gl	GLAPR02			CK 52411-ANITA ANDERSON	<	>	204.01	0.00	60,829.05
04/30/02	7162	gl	GLAPR02			CK 52412-STEPH DAVIDSON	<	>	246.91	0.00	61,075.96
				Period Balance For 2002.04:		17,787.03			17,787.03	0.00	61,075.96
05/21/02	7157	ap	AP/CURR	83		SUPPLIES	<	>	51.76	0.00	61,127.72
				SALES & SERVICE		33462					
05/21/02	7157	ap	AP/CURR	212	52646	SUBSCRIPTION	<	>	230.00	0.00	61,357.72
				PROGRESSIVE BUS		02630666					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	51.76	61,305.96
				SALES & SERVICE		33462					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	2.95	61,303.01
				SALES & SERVICE		33298					
05/31/02	7244	pl				LD LABOR TRANS	<	>	10,717.83	0.00	72,020.84
05/31/02	7323	gl	GLMAY02			CK 52575-ANITA ANDERSON	<	>	215.99	0.00	72,236.83
05/31/02	7325	ap	AP/PREV	95	52805	COST STUDY	<	>	17,547.00	0.00	89,783.83
				JOHNSON STONE		2002062051914					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	51.76	0.00	89,835.59
				SALES & SERVICE		33462					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	2.95	0.00	89,838.54
				SALES & SERVICE		33298					
05/31/02	7325	ap	AP/PREV	158	52826	FEDEX SERVICES	<	>	18.34	0.00	89,856.88
				FEDEX		4-215-98402					
05/31/02	7325	ap	AP/PREV	27	52772	MAIL MACHINE/SCALE	<	>	124.44	0.00	89,981.32
				PBCC		4148060-MY02					
06/25/02	7355	va				Veh Trans	<	>	126.73	0.00	90,108.05
				Period Balance For 2002.05:		29,032.09			29,086.80	54.71	90,108.05
06/24/02	7339	ap	AP/CURR	83	52798	SUPPLIES	<	>	6.99	0.00	90,115.04
				SALES & SERVICE		34244					
06/24/02	7339	ap	AP/CURR	27	52772	MAIL MACHINE/SCALE	<	>	140.63	0.00	90,255.67
				PBCC		4148060-JN02					
06/24/02	7339	ap	AP/CURR	83	52798	SUPPLIES	<	>	10.04	0.00	90,265.71
				SALES & SERVICE		34082					
06/24/02	7339	ap	AP/CURR	378	52833	COMPANY CREDIT CARD	<	>	65.00	0.00	90,330.71
				AMERICAN EXPRES		3732-750382-020					
06/28/02	7390	pl				LD LABOR TRANS	<	>	9,339.99	0.00	99,670.70
06/28/02	7487	ap	AP/PREV	95	52993	PROFESSIONAL SERVICES	<	>	5,643.00	0.00	105,313.70
				JOHNSON STONE		2002072238701					
				Period Balance For 2002.06:		15,205.65			15,205.65	0.00	105,313.70

ACCOUNT: 6721. ACCOUNTING AND FINANCE Period: 2002,06 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
07/10/02	7417	ap		428	52940	POSTAGE FEES	<	>	456.00	0.00	105,769.70
				U.S POSTAL SERV		2002071031573					
07/23/02	7493	ap	AP/CURR	27	52966	MAIL MACH/SCALE	<	>	132.67	0.00	105,902.37
				PBCC		4148060-JY02					
07/23/02	7493	ap	AP/CURR	613	53028	ACCOUNTING	<	>	169.00	0.00	106,071.37
				DUNN & BRADSTRE		5208327-01					
07/23/02	7493	ap	AP/CURR	83	52987	SUPPLIES	<	>	8.85	0.00	106,080.22
				SALES & SERVICE		34568					
07/23/02	7493	ap	AP/CURR	9999	53045	PAYROLL/LABOR POSTER	<	>	220.95	0.00	106,301.17
				HRCOMPLY		199048055					
07/31/02	7555	pl				LD LABOR TRANS	<	>	10,882.29	0.00	117,183.46
07/31/02	7672	ap	AP/PREV	95	53180	PROFESSIONAL SERVICES	<	>	3,772.00	0.00	120,955.46
				JOHNSON STONE		2002082632624					
07/31/02	7672	ap	AP/PREV	95	53180	PROFESSIONAL SERVICES	<	>	8,830.00	0.00	129,785.46
				JOHNSON STONE		2002082634257					
				Period Balance For 2002,07:		24,471.76			24,471.76	0.00	129,785.46
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	3.35	0.00	129,788.81
				SALES & SERVICE		35227					
08/27/02	7690	ap	AP/CURR	27	53147	MAIL MACH/SCALE	<	>	132.67	0.00	129,921.48
				PBCC		4148060-AU02					
08/27/02	7690	ap	AP/CURR	378	53204	COMPANY CREDIT CARD	<	>	194.02	0.00	130,115.50
				AMERICAN EXPRES		2002082732224					
08/27/02	7690	ap	AP/CURR	35	53154	AIRLINE TICKET	<	>	1,229.50	0.00	131,345.00
				DAKOTA TRAVEL		26869					
08/27/02	7690	ap	AP/CURR	35	53154	AIRLINE TICKET	<	>	383.00	0.00	131,728.00
				DAKOTA TRAVEL		26871					
08/27/02	7690	ap	AP/CURR	107	53183	BILLING/ACCOUNTING	<	>	29.30	0.00	131,757.30
				NISC		26159					
08/30/02	7739	pl				LD LABOR TRANS	<	>	9,624.01	0.00	141,381.31
08/30/02	7826	ap	AP/PREV	107	53354	ACCOUNTING/BILLING	<	>	68.75	0.00	141,450.06
				NISC		27300					
08/30/02	7826	ap	AP/PREV	95	53349	COST STUDY	<	>	3,192.00	0.00	144,642.06
				JOHNSON STONE		2002092533511					
08/30/02	7826	ap	AP/PREV	158	53364	FEDEX SERVICES	<	>	34.09	0.00	144,676.15
				FEDEX		4-359-21891					
08/30/02	7859	gl	GLAUG02			CK 52411-ANITA ANDERSON	<	>	130.80	0.00	144,806.95
				Period Balance For 2002,08:		15,021.49			15,021.49	0.00	144,806.95
09/03/02	7715	ap		9999	53273	REGISTRATION FEES	<	>	990.00	0.00	145,796.95
				NECA EXPO 2002		2002090346861					
09/26/02	7838	ap	AP/CURR	83	53343	SUPPLIES	<	>	124.92	0.00	145,921.87
				SALES & SERVICE		35649					
09/26/02	7838	ap	AP/CURR	83	53343	SUPPLIES	<	>	14.29	0.00	145,936.16
				SALES & SERVICE		35578					
09/26/02	7838	ap	AP/CURR	639	53390	POSTAGE	<	>	420.00	0.00	146,356.16
				POSTAGE BY PHON		2002092631679					
09/30/02	7881	pl				LD LABOR TRANS	<	>	13,345.40	0.00	159,701.56
09/30/02	7990	ap	ap/prev	95	53534	COST STUDY	<	>	1,295.00	0.00	160,996.56
				JOHNSON STONE		2002102238410					

ACCOUNT: 6721. ACCOUNTING AND FINANCE Period: 2002.09 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
09/30/02	7990	ap	ap/prev	158	53549	FEDEX SERVICES	<	>	19.63	0.00	161,016.19
				FEDEX		4-406-74003					
09/30/02	8019	gl	GLSEP02			CK 53237-MONA THOMPSON	<	>	273.20	0.00	161,289.39
09/30/02	8019	gl	GLSEP02			CK 53238-ANITA ANDERSON	<	>	348.48	0.00	161,637.87
09/30/02	8019	gl	GLSEP02			CK 53280-ANITA ANDERSON	<	>	343.98	0.00	161,981.85
09/30/02	8019	gl	GLSEP02			CK 53296-ANITA ANDERSON	<	>	28.50	0.00	162,010.35
09/30/02	8019	gl	GLSEP02			CK 53304-JANET KECKLER	<	>	373.73	0.00	162,384.08
09/30/02	8147	gl	JSPAUDIT			AJE #4-TO ACCRUE ADD'L	<	>	954.96	0.00	163,339.04
			ACCOUNTS PAYABLE AT 9/30/02.								
09/30/02	8147	gl	JSPAUDIT			AJE #4-TO ACCRUE ADD'L	<	>	776.08	0.00	164,115.12
			ACCOUNTS PAYABLE AT 9/30/02.								
09/30/02	8147	gl	JSPAUDIT			AJE #5-TO ACCRUE PAYROLL	<	>	890.00	0.00	165,005.12
			AT 9/30/02								
09/30/02	8147	gl	JSPAUDIT			AJE #11-TO ADJ PREPAID	<	>	1,259.24	0.00	166,264.36
			EXPENSES TO ACTUAL.								
09/30/02	8147	gl	JSPAUDIT			AJE #33-TO RECLASSIFY	<	>	4,729.75	0.00	170,994.11
			ANNUAL SOFTWARE LICENSE RENEWAL.								
									---	---	---
			Period Balance For 2002.09:	26,187.16					26,187.16	0.00	170,994.11
10/16/02	7957	ap		378	53486	AMER EXPRESS CARD	<	>	954.96	0.00	171,949.07
				AMERICAN EXPRES		2002101654016					
10/24/02	8012	ap	AP/CURR	639		POSTAGE	<	>	420.00	0.00	172,369.07
				POSTAGE BY PHON		2002102352226					
10/24/02	8012	ap	AP/CURR	83	53529	SUPPLIES	<	>	73.81	0.00	172,442.88
				SALES & SERVICE		36065					
10/24/02	8012	ap	AP/CURR	141	53544	FINANCE/ACCOUNTING CONF	<	>	1,050.00	0.00	173,492.88
				NTCA		49272					
10/24/02	8012	ap	AP/CURR	378	53554	AM EX/JK	<	>	776.08	0.00	174,268.96
				AMERICAN EXPRES		2002102450001					
10/31/02	8115	pl				LD LABOR TRANS	<	>	10,688.37	0.00	184,957.33
10/01/02	8170	gl	JSPAUDIT			REV AJE#4-ACCTS PAYABLE	<	>	0.00	954.96	184,002.37
10/01/02	8170	gl	JSPAUDIT			REV AJE#4-ACCTS PAYABLE	<	>	0.00	776.08	183,226.29
10/01/02	8170	gl	JSPAUDIT			REV AJE#5-ACCRUED PAYROL	<	>	0.00	890.00	182,336.29
10/31/02	8217	gl	GLOCT02			CK 53484-STEPH DAVIDSON	<	>	103.32	0.00	182,439.61
									---	---	---
			Period Balance For 2002.10:	11,445.50					14,066.54	2,621.04	182,439.61
10/25/02	8068	ap		639		Void Check # 53572	<	>	0.00	420.00	182,019.61
				POSTAGE BY PHON		2002102352226					
11/22/02	8177	ap	AP/CURR	328	53711	REGISTRATION FEES	<	>	610.00	0.00	182,629.61
				NATIONAL CONGRE		SAND-202					
11/22/02	8177	ap	AP/CURR	54	53671	UPS SERVICE	<	>	22.42	0.00	182,652.03
				UPS		0000570985462					
11/29/02	8258	pl				LD LABOR TRANS	<	>	10,631.28	0.00	193,283.31
11/29/02	8324	ap	AP/PREV	155	53864	OFFICE PERSONNEL WORKSHO	<	>	160.00	0.00	193,443.31
				SDATC		2002121733283					
									---	---	---
			Period Balance For 2002.11:	11,003.70					11,423.70	420.00	193,443.31
12/19/02	8344	ap	AP/CURR	158	53865	FEDEX SERVICES	<	>	18.63	0.00	193,461.94
				FEDEX		4-500-26277					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6721. ACCOUNTING AND FINANCE						Period: 2002,12 (Cont'd)					
12/19/02	8344	ap	AP/CURR	639	53890	POSTAGE BILLING	<	>	431.79	0.00	193,893.73
				POSTAGE BY PHON		2002121834003					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	78.24	0.00	193,971.97
				SALES & SERVICE		37145					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	48.72	0.00	194,020.69
				SALES & SERVICE		37113					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	11.80	0.00	194,032.49
				SALES & SERVICE		37093					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	32.35	0.00	194,064.84
				SALES & SERVICE		37040					
12/31/02	8426	pl				LD LABOR TRANS	<	>	10,505.80	0.00	204,570.64
12/31/02	8499	ap	ap/prev	95	54012	PROFESSIONAL SERVICES	<	>	37,398.00	0.00	241,968.64
				JOHNSON STONE		2003011755268					
12/31/02	8499	ap	ap/prev	95	54012	PROFESSIONAL SERVICES	<	>	11,574.00	0.00	253,542.64
				JOHNSON STONE		2003011755298					
12/31/02	8499	ap	ap/prev	83	54006	SUPPLIES	<	>	193.97	0.00	253,736.61
				SALES & SERVICE		37512					
12/31/02	8499	ap	ap/prev	95	54012	PROFESSIONAL SERVICES	<	>	5,650.00	0.00	259,386.61
				JOHNSON STONE		2003011757863					
						Period Balance For 2002,12: 65,943.30			65,943.30	0.00	259,386.61
Total # Of Transactions: 119						GLSA Ending Balance: 259,386.61			262,482.36	3,095.75	259,386.61
ACCOUNT: 6721.1 ACCOUNTING & FINANCE OTHER EXPEN									2002 Beginning Balance:		0.00
Total # Of Transactions: 0						GLSA Ending Balance: 0.00			0.00	0.00	0.00
ACCOUNT: 6722. EXTERNAL RELATIONS						Period: 2002,01			2002 Beginning Balance:		0.00
01/22/02	6450	ap	AP/CURR	148	51948	ADVERTISING	<	>	50.00	0.00	50.00
				LAKOTA JOURNAL		4395					
01/22/02	6450	ap	AP/CURR	731	51980	ADVERTISING	<	>	24.00	0.00	74.00
				ISABEL DAKOTAN		2785					
01/31/02	6629	ap	AP/PREV	9999	52180	S.BURGEE/VALEDICTORIAN	<	>	250.00	0.00	324.00
				SD SCHOOL OF MI		2002022533260					
						Period Balance For 2002,01: 324.00			324.00	0.00	324.00
02/26/02	6638	ap	AP/CURR	430	52155	ADVERTISING	<	>	15.00	0.00	339.00
				ABERDEEN AMERIC		16420901003					
02/26/02	6638	ap	AP/CURR	731	52176	ADVERTISING	<	>	24.00	0.00	363.00
				ISABEL DAKOTAN		00002845					
						Period Balance For 2002,02: 39.00			39.00	0.00	363.00
03/22/02	6801	ap	AP/CURR	588	52338	ADVERTISING	<	>	64.00	0.00	427.00
				REMINDER PLUS		2002032059854					
						Period Balance For 2002,03: 64.00			64.00	0.00	427.00

ACCOUNT: 6722. EXTERNAL RELATIONS Period: 2002.03 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
04/30/02	7149	ap	AP/PREV	29	52601	ADVERTISING	< >		75.00	0.00	502.00
				MOBRIDGE TRIBUN		2002052047544					
			Period Balance For 2002.04:	75.00					75.00	0.00	502.00
05/15/02	7115	ap		9999	52578	ADVERTISING	< >		150.00	0.00	652.00
				DUPREE RODEO CO		2002051540587					
05/31/02	7325	ap	AP/PREV	97	52806	ADVERTISING	< >		225.00	0.00	877.00
				KGFX 1060		49411					
05/31/02	7325	ap	AP/PREV	97	52806	ADVERTISING	< >		380.00	0.00	1,257.00
				KGFX 1060		49412					
05/31/02	7325	ap	AP/PREV	100	52808	ADVERTISING	< >		205.00	0.00	1,462.00
				KOLY - FM		2002062052873					
			Period Balance For 2002.05:	960.00					960.00	0.00	1,462.00
06/20/02	7319	ap		9999	52756	ANNUAL DINNER	< >		2,038.49	0.00	3,500.49
				CR ELDERLY NUTR		2002062036184					
06/28/02	7487	ap	AP/PREV	97	52994	ADVERTISING	< >		150.00	0.00	3,650.49
				KGFX 1060		49691					
06/28/02	7487	ap	AP/PREV	564	53027	APPRECIATION JACKET	< >		75.00	0.00	3,725.49
				NORTHERN PLAINS		2002072244239					
06/28/02	7487	ap	AP/PREV	801	53039	JADE PETERSON	< >		250.00	0.00	3,975.49
				UNIVERSITY OF M		503-06-2526					
			Period Balance For 2002.06:	2,513.49					2,513.49	0.00	3,975.49
07/16/02	7463	ap		18	52954	PETTY CASH REIMBURSEMENT	< >		100.00	0.00	4,075.49
				PETTY CASH		2002071638900					
07/01/02	7680	gl	GLJUL02			2001 SPONSORSHIP FEE	< >		0.00	900.00	3,175.49
			JSP - $400.00 / KLJ - $500.00								
			Period Balance For 2002.07:	800.00-					100.00	900.00	3,175.49
08/22/02	7660	ap		511	53133	SCHOLARSHIP/K.PEARMAN	< >		500.00	0.00	3,675.49
				SI TANKA COLLEG		2002082239870					
08/22/02	7660	ap		9999	53137	VALEDICTORIAN SCHOLARSHI	< >		250.00	0.00	3,925.49
				OFFICE OF FINAN		MONICA OLSON					
08/27/02	7690	ap	AP/CURR	574	53219	VALEDICTORIAN SCHOLARSHI	< >		250.00	0.00	4,175.49
				SOUTH DAKOTA ST		LEANN HIGH BEAR					
08/27/02	7690	ap	AP/CURR	330	53201	PLAY DAY T-SHIRTS	< >		870.60	0.00	5,046.09
				DAKOTA SILK SCR		2967					
08/27/02	7690	ap	AP/CURR	588	53221	ADVERTISING	< >		64.00	0.00	5,110.09
				REMINDER PLUS		2002082736772					
08/29/02	7709	ap		9999	53240	DONATION	< >		25.00	0.00	5,135.09
				LITTLE MISS CHE		2002082946294					
08/29/02	7709	ap		710	53239	MILEAGE/ABERDEEN SD	< >		70.44	0.00	5,205.53
				JANET KECKLER		2002082946363					
08/30/02	7826	ap	AP/PREV	104	53352	SUPPLIES	< >		69.23	0.00	5,274.76
				LAKOTA THRIFTY		3213483					
08/19/02	7833	gl	CR			JSP/44744	< >		0.00	300.00	4,974.76

ACCOUNT: 6722. EXTERNAL RELATIONS Period: 2002,08 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
				FOR 2002 PLAYDAY							
08/19/02	7833	gl	CR			KLJ/44745	<	>	0.00	500.00	4,474.76
				FOR 2002 PLAYDAY							
				Period Balance For 2002,08:		1,299.27			2,099.27	800.00	4,474.76
09/10/02	7742	ap		511	53278	SUSAN MARTIN/SCHOLARSHIP	<	>	500.00	0.00	4,974.76
				SI TANKA COLLEG		2002091046821					
09/10/02	7742	ap		511	53279	ERICKA RIVERS/SCHOLARSHI	<	>	250.00	0.00	5,224.76
				SI TANKA COLLEG		2002091046856					
09/10/02	7742	ap		9999	53283	CALENDAR ARTWORK	<	>	25.00	0.00	5,249.76
				ALICE BURGESS		2002091046981					
09/10/02	7742	ap		9999	53284	CALENDAR ARTWORK	<	>	25.00	0.00	5,274.76
				FANNY BREWER		2002091047023					
09/10/02	7742	ap		9999	53285	CALENDAR ARTWORK	<	>	25.00	0.00	5,299.76
				SARA BLACK BIRD		2002091047054					
09/10/02	7742	ap		9999	53286	CALENDAR ARTWORK	<	>	25.00	0.00	5,324.76
				COLE STADEL		2002091047084					
09/10/02	7742	ap		9999	53287	CALENDAR ARTWORK	<	>	25.00	0.00	5,349.76
				KATIE PHILLIPS		2002091047110					
09/10/02	7742	ap		9999	53288	CALENDAR ARTWORK	<	>	25.00	0.00	5,374.76
				ASHLEY CHASING		2002091047142					
09/10/02	7742	ap		9999	53289	CALENDAR ARTWORK	<	>	25.00	0.00	5,399.76
				GRANT MARTIN		2002091047166					
09/10/02	7742	ap		9999	53290	CALENDAR ARTWORK	<	>	25.00	0.00	5,424.76
				EUGENE CHASING		2002091047198					
09/10/02	7742	ap		9999	53291	CALENDAR ARTWORK	<	>	25.00	0.00	5,449.76
				TANNER LEIBEL		2002091047221					
09/10/02	7742	ap		9999	53292	CALENDAR ARTWORK	<	>	25.00	0.00	5,474.76
				ANNE BECKWITH		2002091047252					
09/10/02	7742	ap		9999	53293	CALENDAR ARTWORK	<	>	25.00	0.00	5,499.76
				ELSIE WRIGHT		2002091047286					
09/10/02	7742	ap		9999	53294	CALENDAR ARTWORK	<	>	25.00	0.00	5,524.76
				LLOYD STEEL		2002091047324					
09/25/02	7827	ap		9999	53311	CALENDAR ARTWORK	<	>	25.00	0.00	5,549.76
				ELSIE WRIGHT		2002092544986					
09/03/02	7965	gl	CR			GREEN, MEYER & MCELROY/	<	>	0.00	100.00	5,449.76
				44818- 2002 PLAYDAY							
09/24/02	7965	gl	CR			CRST F & R - PLAY DAY/	<	>	0.00	69.23	5,380.53
				PLAY DAY SNACKS - LTM							
09/24/02	7965	gl	CR			APPLIED TELCOMM CORP/	<	>	0.00	100.00	5,280.53
				44902-2002 PLAYDAY SPONSORSHIP							
09/30/02	7990	ap	ap/prev	97	53535	ADVERTISING	<	>	300.00	0.00	5,580.53
				KGFX 1060		50472					
09/30/02	7990	ap	ap/prev	97	53535	ADVERTISING	<	>	250.00	0.00	5,830.53
				KGFX 1060		50388					
				Period Balance For 2002,09:		1,355.77			1,625.00	269.23	5,830.53
10/24/02	8012	ap	AP/CURR	148	53547	ADVERTISING\	<	>	100.00	0.00	5,930.53
				LAKOTA JOURNAL		6616					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6722. EXTERNAL RELATIONS						Period: 2002.10 (Cont'd)					
10/31/02	8158	ap	AP/PREV	97	53688	ADVERTISING	<	>	280.00	0.00	6,210.53
				KGFX 1060		50610					
			Period Balance For 2002.10:	380.00					380.00	0.00	6,210.53
12/17/02	8322	ap		703	53815	ADVERTISING	<	>	1,400.00	0.00	7,610.53
				KLND FM RADIO		2002121732085					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	155.08	0.00	7,765.61
				LAKOTA THRIFTY		02242657					
			Period Balance For 2002.12:	1,555.08					1,555.08	0.00	7,765.61
Total # Of Transactions: 51			GLSA Ending Balance:	7,765.61					9,734.84	1,969.23	7,765.61
ACCOUNT: 6722.1 CONNECTING COMPANY RELATIONS									2002 Beginning Balance:		0.00
Total # Of Transactions: 0			GLSA Ending Balance:	0.00					0.00	0.00	0.00
ACCOUNT: 6722.2 OTHER GEN. OFFICE & SALARIES EXP						Period: 2002.01			2002 Beginning Balance:		0.00
01/22/02	6450	ap	AP/CURR	54	51923	UPS SERVICE/TCE	<	>	21.33	0.00	21.33
				UPS		570985022					
01/22/02	6450	ap	AP/CURR	51	51922	RUS PAYMENT	<	>	25.00	0.00	46.33
				STATE BANK		2002012245022					
01/22/02	6450	ap	AP/CURR	3	51904	R & S	<	>	665.00	0.00	711.33
				NTCA R & S		RS2292					
01/31/02	6629	ap	AP/PREV	47	52113	GAS	<	>	40.15	0.00	751.48
				CREDIT CARD CEN		2002022242181					
01/31/02	6629	ap	AP/PREV	60	52118	OFFICE EQUIPMENT	<	>	23.72	0.00	775.20
				DELL DIRECT		745184598					
01/31/02	6629	ap	AP/PREV	54	52115	UPS SERVICE	<	>	20.61	0.00	795.81
				UPS		570985032					
			Period Balance For 2002.01:	795.81					795.81	0.00	795.81
02/26/02	6638	ap	AP/CURR	51	52114	RUS PAYMENT	<	>	25.00	0.00	820.81
				STATE BANK		2002022556068					
02/26/02	6638	ap	AP/CURR	54	52115	UPS SERVICE/DB	<	>	19.50	0.00	840.31
				UPS		570985072					
02/26/02	6638	ap	AP/CURR	54	52115	UPS SERVICE	<	>	19.50	0.00	859.81
				UPS		570985052					
02/28/02	6781	ap	AP/PREV	3	52270	RETIREMENT & SECURITY	<	>	19.00	0.00	878.81
				NTCA R & S		RS2444					
02/28/02	6781	ap	AP/PREV	3	52270	RETIREMENT & SECURITY	<	>	19.00	0.00	897.81
				NTCA R & S		RS2533					
			Period Balance For 2002.02:	102.00					102.00	0.00	897.81
03/22/02	6801	ap	AP/CURR	54	52290	UPS SERVICE	<	>	22.11	0.00	919.92
				UPS		570985092					

ACCOUNT: 6722.2 OTHER GEN. OFFICE & SALARIES EXP Period: 2002.03 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
03/22/02	6801	ap	AP/CURR	54	52290	UPS SERVICE/JP	<	>	16.86	0.00	936.78
				UPS		570985102					
03/22/02	6801	ap	AP/CURR	51	52289	RUS PAYMENT	<	>	25.00	0.00	961.78
				STATE BANK		2002032137890					
03/22/02	6801	ap	AP/CURR	54	52290	UPS SERVICE	<	>	17.11	0.00	978.89
				UPS		570985112					
03/30/02	6969	ap	AP/PREV	54	52516	UPS SERVICE	<	>	16.00	0.00	994.89
				UPS		570985122					
03/30/02	6969	ap	AP/PREV	54	52516	UPS SERVICE	<	>	19.50	0.00	1,014.39
				UPS		570985132					
			Period Balance For 2002.03:	116.58					116.58	0.00	1,014.39
04/23/02	6988	ap	AP/CURR	51	52513	RUS PAYMENT	<	>	25.00	0.00	1,039.39
				STATE BANK		2002042339289					
04/23/02	6988	ap	AP/CURR	54	52516	UPS SERVICE	<	>	19.50	0.00	1,058.89
				UPS		570985142					
04/30/02	7149	ap	AP/PREV	47	52610	GAS CARD	<	>	24.82	0.00	1,083.71
				CREDIT CARD CEN		2002052044387					
04/30/02	7149	ap	AP/PREV	54	52611	UPS SERVICE	<	>	19.50	0.00	1,103.21
				UPS		570985162					
04/30/02	7149	ap	AP/PREV	54	52611	UPS SERVICE/DB	<	>	19.50	0.00	1,122.71
				UPS		570985172					
			Period Balance For 2002.04:	108.32					108.32	0.00	1,122.71
05/21/02	7157	ap	AP/CURR	54	52611	UPS SERVICE/	<	>	19.50	0.00	1,142.21
				UPS		570985182					
05/21/02	7157	ap	AP/CURR	54	52611	UPS SERVICE	<	>	16.00	0.00	1,158.21
				UPS		570985192					
05/22/02	7179	ap		51	52681	RUS PAYMENT	<	>	25.00	0.00	1,183.21
				STATE BANK		2002052235627					
			Period Balance For 2002.05:	60.50					60.50	0.00	1,183.21
06/24/02	7339	ap	AP/CURR	54	52788	UPS SERVICES	<	>	25.49	0.00	1,208.70
				UPS		570985222					
06/24/02	7339	ap	AP/CURR	54	52788	UPS SERVICE	<	>	19.50	0.00	1,228.20
				UPS		570985232					
06/24/02	7339	ap	AP/CURR	54	52788	UPS SERVICE	<	>	19.50	0.00	1,247.70
				UPS		570985242					
06/24/02	7339	ap	AP/CURR	51	52786	RUS PAYMENT	<	>	25.00	0.00	1,272.70
				STATE BANK		2002062446547					
06/28/02	7487	ap	AP/PREV	54	52979	UPS SERVICE	<	>	14.50	0.00	1,287.20
				UPS		570985262					
06/28/02	7487	ap	AP/PREV	54	52979	UPS SERVICES	<	>	24.50	0.00	1,311.70
				UPS		570985252					
			Period Balance For 2002.06:	128.49					128.49	0.00	1,311.70
07/23/02	7493	ap	AP/CURR	51	52978	RUS PAYMENT	<	>	25.00	0.00	1,336.70
				STATE BANK		2002072335960					

ACCOUNT: 6722.2 OTHER GEN. OFFICE & SALARIES EXP Period: 2002,07 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
07/23/02	7493	ap	AP/CURR	54	52979	UPS SERVICE	< >		23.00	0.00	1,359.70
				UPS		570985282					
07/23/02	7493	ap	AP/CURR	54	52979	UPS SERVICE/DB	< >		16.00	0.00	1,375.70
				UPS		570985272					
07/31/02	7672	ap	AP/PREV	47	53158	GAS	< >		10.00	0.00	1,385.70
				CREDIT CARD CEN		2002082341249					
07/31/02	7672	ap	AP/PREV	54	53161	UPS SERVICE /DB	< >		10.51	0.00	1,396.21
				UPS		0000570985302					
07/31/02	7672	ap	AP/PREV	54	53161	UPS SERVICE	< >		20.73	0.00	1,416.94
				UPS		0000570985292					
			Period Balance For 2002,07:	105.24					105.24	0.00	1,416.94
08/27/02	7690	ap	AP/CURR	54	53161	UPS SERVICE	< >		20.61	0.00	1,437.55
				UPS		570985312					
08/27/02	7690	ap	AP/CURR	54	53161	UPS SERVICE	< >		19.50	0.00	1,457.05
				UPS		570985332					
08/27/02	7690	ap	AP/CURR	51	53159	RUS PAYMENT	< >		25.00	0.00	1,482.05
				STATE BANK		2002082730446					
08/27/02	7690	ap	AP/CURR	54	53161	UP SERVICE	< >		17.73	0.00	1,499.78
				UPS		570985322					
08/30/02	7826	ap	AP/PREV	54	53334	UPS SERVICE	< >		19.50	0.00	1,519.28
				UPS		570985342					
08/30/02	7826	ap	AP/PREV	54	53334	UPS SERVICES	< >		14.50	0.00	1,533.78
				UPS		570985352					
			Period Balance For 2002,08:	116.84					116.84	0.00	1,533.78
09/26/02	7838	ap	AP/CURR	47	53332	AMOCO GAS CARD	< >		20.00	0.00	1,553.78
				CREDIT CARD CEN		2002092631015					
09/26/02	7838	ap	AP/CURR	51	53333	RUS BILLING	< >		25.00	0.00	1,578.78
				STATE BANK		2002092631060					
09/26/02	7838	ap	AP/CURR	54	53334	UPS SERVICE	< >		14.50	0.00	1,593.28
				UPS		570985372					
09/26/02	7838	ap	AP/CURR	54	53334	UPS SERVICE	< >		19.50	0.00	1,612.78
				UPS		570985362					
09/30/02	7990	ap	ap/prev	54	53520	UPS SERVICE	< >		19.50	0.00	1,632.28
				UPS		0000570985382					
09/30/02	7990	ap	ap/prev	54	53520	UPS SERVICES	< >		19.50	0.00	1,651.78
				UPS		0000570985392					
			Period Balance For 2002,09:	118.00					118.00	0.00	1,651.78
10/24/02	8012	ap	AP/CURR	47	53517	GAS CREDIT CARD	< >		20.00	0.00	1,671.78
				CREDIT CARD CEN		2002102350741					
10/24/02	8012	ap	AP/CURR	639		POSTAGE	< >		76.25	0.00	1,748.03
				POSTAGE BY PHON		2002102352226					
10/24/02	8012	ap	AP/CURR	51	53518	RUS PAYMENT	< >		25.00	0.00	1,773.03
				STATE BANK		2002102353482					
10/24/02	8012	ap	AP/CURR	54	53520	UPS	< >		19.50	0.00	1,792.53
				UPS		0000570985402					

ACCOUNT: 6722.2 OTHER GEN. OFFICE & SALARIES EXP Period: 2002.10 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
10/24/02	8012	ap	AP/CURR	54	53520	UPS SERVICE	< >		20.13	0.00	1,812.66
				UPS		0000570985412					
10/31/02	8158	ap	AP/PREV	47	53669	GAS	< >		20.00	0.00	1,832.66
				CREDIT CARD CEN		2002111847912					
10/31/02	8158	ap	AP/PREV	54	53671	UPS SERVICES	< >		19.50	0.00	1,852.16
				UPS		0000570985422					
10/31/02	8158	ap	AP/PREV	54	53671	UPS SERVICES	< >		19.50	0.00	1,871.66
				UPS		0000570985432					
10/31/02	8158	ap	AP/PREV	639	53729	SUPPLIES	< >		47.25	0.00	1,918.91
				POSTAGE BY PHON		2002111859398					
10/31/02	8158	ap	AP/PREV	639	53729	SUPPLIES	< >		29.00	0.00	1,947.91
				POSTAGE BY PHON		2002111859398					
			Period Balance For 2002.10:	296.13					296.13	0.00	1,947.91
10/25/02	8068	ap		639		Void Check # 53572	< >		0.00	76.25	1,871.66
				POSTAGE BY PHON		2002102352226					
11/22/02	8177	ap	AP/CURR	54	53671	UPS SERVICE/DB	< >		14.87	0.00	1,886.53
				UPS		0000570985442					
11/22/02	8177	ap	AP/CURR	54	53671	UP SERVICES	< >		19.50	0.00	1,906.03
				UPS		0000570985452					
11/22/02	8177	ap	AP/CURR	54	53671	UPS SERVICE/DB	< >		14.50	0.00	1,920.53
				UPS		0000570985462					
11/25/02	8201	ap		51	53755	RUS PAYMENT	< >		25.00	0.00	1,945.53
				STATE BANK		2002112554398					
11/29/02	8324	ap	AP/PREV	47	53833	GAS CREDIT CARD	< >		21.33	0.00	1,966.86
				CREDIT CARD CEN		2002121657196					
11/29/02	8324	ap	AP/PREV	54	53836	UPS SERVICE	< >		20.61	0.00	1,987.47
				UPS		0000570985472					
11/29/02	8324	ap	AP/PREV	54	53836	UPS SERVICE	< >		19.50	0.00	2,006.97
				UPS		0000570985482					
			Period Balance For 2002.11:	59.06					135.31	76.25	2,006.97
12/19/02	8344	ap	AP/CURR	54	53836	UPS SERVICE	< >		19.50	0.00	2,026.47
				UPS		0000570985492					
12/19/02	8344	ap	AP/CURR	51		RUS PAYMENT	< >		25.00	0.00	2,051.47
				STATE BANK		2002121853429					
12/31/02	8386	ap		51		Void Check # 53834	< >		0.00	25.00	2,026.47
				STATE BANK		2002121853429					
12/31/02	8387	ap		51	53924	RUS PAYMENT	< >		25.00	0.00	2,051.47
				STATE BANK		2002123130543					
12/31/02	8499	ap	ap/prev	54	53994	UPS SERVICE	< >		19.50	0.00	2,070.97
				UPS		0000570985512					
12/31/02	8499	ap	ap/prev	54	53994	UP SERVICE	< >		19.50	0.00	2,090.47
				UPS		0000570985502					
12/31/02	8499	ap	ap/prev	54	53994	UPS SERVICE	< >		14.50	0.00	2,104.97
				UPS		0000570985522					
			Period Balance For 2002.12:	98.00					123.00	25.00	2,104.97

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6722.2 OTHER GEN. OFFICE & SALARIES EXP						Period: 2002.12 (Cont'd)					
Total # Of Transactions: 74						GLSA Ending Balance: 2,104.97			2,206.22	101.25	2,104.97
ACCOUNT: 6723. HUMAN RESOURCES (EMPLOYMENT)									2002 Beginning Balance:		0.00
Total # Of Transactions: 0						GLSA Ending Balance: 0.00			0.00	0.00	0.00
ACCOUNT: 6725. LEGAL						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6629	ap	AP/PREV	42	52112	PROFESSIONAL SERVICES GREEN MEYER & M 24088	<	>	62.50	0.00	62.50
01/31/02	6629	ap	AP/PREV	42	52112	PROFESSIONAL SERVICES GREEN MEYER & M 24186	<	>	1,247.37	0.00	1,309.87
						Period Balance For 2002.01: 1,309.87			1,309.87	0.00	1,309.87
02/28/02	6781	ap	AP/PREV	42	52287	PROFESSIONAL SERVICES GREEN MEYER & M 24287	<	>	352.72	0.00	1,662.59
						Period Balance For 2002.02: 352.72			352.72	0.00	1,662.59
03/30/02	6969	ap	AP/PREV	42	52476	PROFESSIONAL SERVICES GREEN MEYER & M 24389	<	>	129.90	0.00	1,792.49
						Period Balance For 2002.03: 129.90			129.90	0.00	1,792.49
04/23/02	6988	ap	AP/CURR	53	52435	PROFESSIONAL SERVICES BLOOSTON, MORDK 3326	<	>	688.75	0.00	2,481.24
04/30/02	7149	ap	AP/PREV	42	52609	PROFESSIONAL SERVICES GREEN MEYER & M 24487	<	>	530.77	0.00	3,012.01
						Period Balance For 2002.04: 1,219.52			1,219.52	0.00	3,012.01
05/31/02	7325	ap	AP/PREV	42	52784	PROFESSIONAL SERVICES GREEN MEYER & M 24689	<	>	2,285.25	0.00	5,297.26
05/31/02	7325	ap	AP/PREV	53	52787	PROFESSIONAL SERVICES BLOOSTON, MORDK 3719	<	>	587.57	0.00	5,884.83
						Period Balance For 2002.05: 2,872.82			2,872.82	0.00	5,884.83
06/28/02	7487	ap	AP/PREV	42	52975	PROFESSIONAL SERVICES GREEN MEYER & M 24893	<	>	2,010.49	0.00	7,895.32
						Period Balance For 2002.06: 2,010.49			2,010.49	0.00	7,895.32
07/31/02	7672	ap	AP/PREV	42	53157	PROFESSIONAL SERVICES GREEN MEYER & M 25088	<	>	1,220.46	0.00	9,115.78
						Period Balance For 2002.07: 1,220.46			1,220.46	0.00	9,115.78
08/27/02	7690	ap	AP/CURR	53	53160	PROFESSIONAL SERVICES BLOOSTON, MORDK 4172	<	>	342.09	0.00	9,457.87

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6725. LEGAL						Period: 2002.08 (Cont'd)					
08/30/02	7826	ap	AP/PREV	25	53321	LEGAL FEES/ASSESSMENT	<	>	1,815.00	0.00	11,272.87
				EXPRESS COMMUNI	21						
			Period Balance For 2002.08:	2,157.09					2,157.09	0.00	11,272.87
09/30/02	7990	ap	ap/prev	42	53516	PROFESSIONAL SERVICES	<	>	3,487.15	0.00	14,760.02
				GREEN MEYER & M	25277						
09/30/02	7990	ap	ap/prev	42	53516	PROFESSIONAL SERVICS	<	>	8,057.40	0.00	22,817.42
				GREEN MEYER & M	25468						
09/30/02	8147	gl	JSPAUDIT			AJE #10-RECLASSIFY LEGAL	<	>	0.00	6,188.48	16,628.94
			EXPENSES TO OWL RIVER & LTI								
			Period Balance For 2002.09:	5,356.07					11,544.55	6,188.48	16,628.94
10/24/02	8012	ap	AP/CURR	53	53519	PROFESSIONAL SERVICES	<	>	100.00	0.00	16,728.94
				BLOOSTON, MORDK	4604						
10/31/02	8158	ap	AP/PREV	42	53668	PROFESSIONAL SERVICES	<	>	3,786.70	0.00	20,515.64
				GREEN MEYER & M	25634						
			Period Balance For 2002.10:	3,886.70					3,886.70	0.00	20,515.64
11/22/02	8177	ap	AP/CURR	53	53670	PROFESSIONAL SERVICES	<	>	668.25	0.00	21,183.89
				BLOOSTON, MORDK	4788						
11/22/02	8177	ap	AP/CURR	54	53671	UPS SERVICE/DB	<	>	4.38	0.00	21,188.27
				UPS	0000570985442						
11/29/02	8349	ap	AP/PREV	42	53918	PROFESSIONAL SERVICES	<	>	3,202.37	0.00	24,390.64
				GREEN MEYER & M	25936						
			Period Balance For 2002.11:	3,875.00					3,875.00	0.00	24,390.64
12/19/02	8344	ap	AP/CURR	53	53835	PROFESSIONAL SERVICES	<	>	895.25	0.00	25,285.89
				BLOOSTON, MORDK	5024						
12/31/02	8499	ap	ap/prev	42	53992	PROFESSIONAL SERVICES	<	>	1,193.16	0.00	26,479.05
				GREEN MEYER & M	25946						
			Period Balance For 2002.12:	2,088.41					2,088.41	0.00	26,479.05
Total # Of Transactions: 22			GLSA Ending Balance:	26,479.05					32,667.53	6,188.48	26,479.05
ACCOUNT: 6728. OTHER GENERAL						Period: 2002.01			2002 Beginning Balance:		0.00
01/10/02	6374	ap		9999	51890	MVE PLAQUE	<	>	100.00	0.00	100.00
				RAY DUPRIS	2002011052167						
01/22/02	6450	ap	AP/CURR	59	51925	AT&T WATS LINE	<	>	117.35	0.00	217.35
				AT&T WATS	2002012236550						
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	<	>	247.16	0.00	464.51
				SALES & SERVICE	31785						
01/22/02	6450	ap	AP/CURR	75	51928	CABLE SERVICE	<	>	24.70	0.00	489.21
				CATV	2002012236783						
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	<	>	79.24	0.00	568.45
				SALES & SERVICE	31719						

ACCOUNT: 6728. OTHER GENERAL Period: 2002.01 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
01/22/02	6450	ap	AP/CURR	83	51930	SUPPLIES	<	>	12.64	0.00	581.09
				SALES & SERVICE		31840					
01/22/02	6450	ap	AP/CURR	474	51963	SDATC ANNUAL DUES	<	>	682.40	0.00	1,263.49
				SD TELECOMMUNIC		2002012242439					
01/22/02	6450	ap	AP/CURR	474	51964	ASSESSMENT 2002-1	<	>	3,359.82	0.00	4,623.31
				SD TELECOMMUNIC		2002012242465					
01/22/02	6450	ap	AP/CURR	9999	51985	FLOWER ARRANGEMENT	<	>	22.00	0.00	4,645.31
				THE GIFT GARDEN		2002012244749					
01/03/02	6569	gl	CR			JD WILLIAMS/43604	<	>	0.00	79.49	4,565.82
01/07/02	6569	gl	CR			IVAN BRUGUIER/43620	<	>	0.00	23.45	4,542.37
01/23/02	6569	gl	CR			KEITH GESINGER/43734	<	>	0.00	3.04	4,539.33
01/23/02	6569	gl	CR			ALVINA HUMP/43750	<	>	0.00	3.02	4,536.31
01/31/02	6629	ap	AP/PREV	432	52156	SUPPLIES	<	>	3.99	0.00	4,540.30
				M & J VARIETY		1508245					
01/31/02	6629	ap	AP/PREV	36	52110	SUPPLIES	<	>	6.69	0.00	4,546.99
				FRANK GANJE		211027					
01/31/02	6629	ap	AP/PREV	83	52124	SUPPLIES	<	>	42.21	0.00	4,589.20
				SALES & SERVICE		32055					
01/31/02	6629	ap	AP/PREV	83	52124	SUPPLIES	<	>	37.22	0.00	4,626.42
				SALES & SERVICE		31888					
01/31/02	6629	ap	AP/PREV	83	52124	SUPPLIES	<	>	186.47	0.00	4,812.89
				SALES & SERVICE		31909					
01/31/02	6646	gl	GLJAN02			CRSTTA MTHLY PHONE BILLS	<	>	830.54	0.00	5,643.43
				Period Balance For 2002.01:		5,643.43			5,752.43	109.00	5,643.43
02/13/02	6568	ap		275	52069	CELL BILLS	<	>	431.51	0.00	6,074.94
				CELLULAR ONE		2002021348304					
02/19/02	6595	ap	AP/CURR	88	52078	FLOWER ARRANGEMENT	<	>	90.00	0.00	6,164.94
				EMPLOYEE ASS'N		2002021941444					
02/26/02	6638	ap	AP/CURR	275	52149	CELLULAR SERVICE	<	>	40.48	0.00	6,205.42
				CELLULAR ONE		2002022548051					
02/26/02	6638	ap	AP/CURR	59	52117	WATS LINE	<	>	116.54	0.00	6,321.96
				AT&T WATS		605 192-7102 00					
02/26/02	6638	ap	AP/CURR	753	52178	WS ACETYLENE/10 YR LEASE	<	>	128.00	0.00	6,449.96
				EVERGREEN SUPPL		2002022549166					
02/26/02	6638	ap	AP/CURR	75	52122	CATV SERVICE	<	>	24.70	0.00	6,474.66
				CATV		2002022549514					
02/26/02	6638	ap	AP/CURR	9999	52184	LABOR LAW POSTERS	<	>	107.50	0.00	6,582.16
				THE SD LABOR LA		2002022549617					
02/26/02	6638	ap	AP/CURR	83	52124	SUPPLIES	<	>	3.98	0.00	6,586.14
				SALES & SERVICE		32208					
02/28/02	6677	ap	AP/CURR	9999	52243	6728	<	>	350.00	0.00	6,936.14
				GLORIA TRAVERSI		2002030138206					
02/28/02	6677	ap	AP/CURR	275	52235	CELLULAR SERVICE	<	>	409.71	0.00	7,345.85
				CELLULAR ONE		2002030138387					
02/06/02	6734	gl	CR			MARY LITTLE SKY/43887	<	>	0.00	47.39	7,298.46
02/28/02	6819	gl	GLFEB02			CRSTTA MTHLY PHONE BILLS	<	>	1,309.46	0.00	8,607.92
				Period Balance For 2002.02:		2,964.49			3,011.88	47.39	8,607.92

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6728. OTHER GENERAL						Period: 2002.02 (Cont'd)					
03/21/02	6782	ap		9999	52264	GIFTS	<	>	175.00	0.00	8,782.92
				GWEN MOORE		2002032133404					
03/22/02	6801	ap	AP/CURR	9999	52352	CONFERENCE ROOM RENTAL	<	>	104.00	0.00	8,886.92
				CR SUPER 8 MOTE		10275					
03/22/02	6801	ap	AP/CURR	59	52292	WATS LINE	<	>	116.54	0.00	9,003.46
				AT&T WATS		2002032059907					
03/22/02	6801	ap	AP/CURR	75	52295	CATV SERVICE	<	>	24.70	0.00	9,028.16
				CATV		2002032060034					
03/22/02	6801	ap	AP/CURR	609	52339	NTTA DUES	<	>	1,000.00	0.00	10,028.16
				NTTA		2002032136027					
03/22/02	6801	ap	AP/CURR	275	52319	CELLULAR BILL	<	>	68.99	0.00	10,097.15
				CELLULAR ONE		2002032142900					
03/22/02	6801	ap	AP/CURR	275	52319	CELLULAR SERVICE	<	>	419.16	0.00	10,516.31
				CELLULAR ONE		2002032248451					
03/30/02	6969	ap	AP/PREV	2	52520	MEDICINE CABINET SUPPLY	<	>	579.00	0.00	11,095.31
				ZEE SERVICE		110335746					
03/30/02	6969	ap	AP/PREV	59	52433	WATS LINE	<	>	109.94	0.00	11,205.25
				AT&T WATS		2002041942604					
03/30/02	6969	ap	AP/PREV	2	52520	MEDICINE CABINET SUPPLY	<	>	41.00	0.00	11,246.25
				ZEE SERVICE		110870515					
02/27/02	6987	gl	CR			ALVINA HUMP/44009	<	>	0.00	3.89	11,242.36
03/01/02	6987	gl	CR			KEITH GESINGER/44026	<	>	0.00	3.02	11,239.34
03/08/02	6987	gl	CR			MARY LITTLE SKY/44070	<	>	0.00	115.02	11,124.32
03/29/02	6994	gl	GLMAR02			CRSTTA MTHLY PHONE BILLS	<	>	1,090.52	0.00	12,214.84
				Period Balance For 2002.03:		3,606.92			3,728.85	121.93	12,214.84
04/23/02	6988	ap	AP/CURR	9999	52456	FLOWER ARRANGEMENT	<	>	50.00	0.00	12,264.84
				THE GIFT GARDEN		2638					
04/23/02	6988	ap	AP/CURR	59	52433	ATT LINE	<	>	203.05	0.00	12,467.89
				AT&T WATS		2002042256443					
04/23/02	6988	ap	AP/CURR	59	52433	WATS LINE	<	>	196.33	0.00	12,664.22
				AT&T WATS		2002042256505					
04/23/02	6988	ap	AP/CURR	83	52442	NOTE PADS	<	>	173.74	0.00	12,837.96
				SALES & SERVICE		33113					
04/23/02	6988	ap	AP/CURR	75	52441	CATV SERVICE	<	>	24.70	0.00	12,862.66
				CATV		2002042330804					
04/23/02	6988	ap	AP/CURR	640	52514	MAGAZINE SUBSCRIPTION	<	>	76.00	0.00	12,938.66
				TELEPHONY		2002042330827					
04/23/02	6988	ap	AP/CURR	104	52489	SUPPLIES	<	>	158.16	0.00	13,096.82
				LAKOTA THRIFTY		2002042339338					
04/02/02	7063	gl	CR			MARY LITTLE SKY/44171	<	>	0.00	75.03	13,021.79
04/30/02	7149	ap	AP/PREV	155	52643	2ND QTR ASSESSMENT	<	>	5,317.50	0.00	18,339.29
				SDATC		2ND QTR ASSESS					
04/30/02	7149	ap	AP/PREV	303	52648	ENVELOPES	<	>	183.41	0.00	18,522.70
				STATE PUBLISHIN		3739-Z2368					
04/30/02	7149	ap	AP/PREV	86	52625	AT&T TEST LINE	<	>	138.15	0.00	18,660.85
				AT&T/TL		2002052050296					
04/30/02	7149	ap	AP/PREV	59	52613	AT&T LINE	<	>	101.00	0.00	18,761.85
				AT&T WATS		2002052052177					
04/30/02	7149	ap	AP/PREV	388	52652	CONFERENCE ROOM RENTAL	<	>	100.00	0.00	18,861.85
				SUPER 8 MOTEL		10307					

ACCOUNT: 6728. OTHER GENERAL Period: 2002.04 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
04/30/02	7149	ap	AP/PREV	275	52647	CELLULAR SERVICE	<	>	308.22	0.00	19,170.07
				CELLULAR ONE		2002052052951					
04/30/02	7149	ap	AP/PREV	388	52652	CONFERENCE ROOM RENTAL	<	>	200.00	0.00	19,370.07
				SUPER 8 MOTEL		10297					
04/30/02	7149	ap	AP/PREV	275	52647	CELLULAR SERVICES	<	>	32.15	0.00	19,402.22
				CELLULAR ONE		2002052053269					
04/30/02	7149	ap	AP/PREV	12	52595	COPY CHARGES	<	>	30.00	0.00	19,432.22
				OFFICE EQUIP		04067					
04/30/02	7149	ap	AP/PREV	612	52669	LECA ASSESSMENT	<	>	1,479.00	0.00	20,911.22
				LECA		2002052053777					
04/30/02	7149	ap	AP/PREV	104	52630	SUPPLIES	<	>	126.71	0.00	21,037.93
				LAKOTA THRIFTY		2002052132129					
04/30/02	7162	gl	GLAPR02			CRSTTA MTHLY PHONE BILLS	<	>	948.63	0.00	21,986.56
				Period Balance For 2002.04:		9,771.72			9,846.75	75.03	21,986.56
05/03/02	7040	ap		9999	52566	WEBSITE DESIGN	<	>	1,250.00	0.00	23,236.56
				DAWN HESSEL DES		2002050336651					
05/21/02	7157	ap	AP/CURR	83		SUPPLIES	<	>	145.00	0.00	23,381.56
				SALES & SERVICE		33546					
05/21/02	7157	ap	AP/CURR	59	52613	WATS LINE	<	>	168.58	0.00	23,550.14
				AT&T WATS		2002052145025					
05/21/02	7157	ap	AP/CURR	75	52620	MONTHLY CATV SERVICE	<	>	24.70	0.00	23,574.84
				CATV		2002052145157					
05/21/02	7184	ap		83		Void Check # 52622	<	>	0.00	145.00	23,429.84
				SALES & SERVICE		33546					
05/22/02	7288	gl	CR			MARY LITTLE SKY/44392	<	>	0.00	43.62	23,386.22
05/23/02	7288	gl	CR			IVAN BRUGUIER/44394	<	>	0.00	50.46	23,335.76
05/24/02	7288	gl	CR			IVAN BRUGUIER/44405	<	>	0.00	11.80	23,323.96
05/31/02	7323	gl	GLMAY02			CRSTTA MTHLY PHONE BILLS	<	>	1,005.75	0.00	24,329.71
05/31/02	7325	ap	AP/PREV	679	52858	COFFEE	<	>	11.12	0.00	24,340.83
				DEAN'S CORNER M		2002062052069					
05/31/02	7325	ap	AP/PREV	599	52851	RC JOURNAL SUBSCRIPTION	<	>	190.00	0.00	24,530.83
				RAPID CITY JOUR		2002062053041					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	145.00	0.00	24,675.83
				SALES & SERVICE		33546					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	10.10	0.00	24,685.93
				SALES & SERVICE		33388					
05/31/02	7325	ap	AP/PREV	83	52798	SUPPLIES	<	>	104.15	0.00	24,790.08
				SALES & SERVICE		33939					
05/31/02	7325	ap	AP/PREV	687	52859	ASSESSMENT NOTICE	<	>	2,984.48	0.00	27,774.56
				SD TELECOMMUNIC		2002062135886					
05/31/02	7325	ap	AP/PREV	354	52831	FLOWER ARRANGEMENT	<	>	40.00	0.00	27,814.56
				THE GIFT GARDEN		2002062136686					
05/31/02	7325	ap	AP/PREV	275	52828	CELLULAR SERVICE	<	>	34.85	0.00	27,849.41
				CELLULAR ONE		2002062137804					
05/31/02	7325	ap	AP/PREV	275	52828	CELLULAR SERVICE	<	>	339.24	0.00	28,188.65
				CELLULAR ONE		2002062137869					
05/31/02	7325	ap	AP/PREV	562	52845	REGISTRATION FEES	<	>	550.00	0.00	28,738.65
				N.D.T.A.		175					
05/31/02	7325	ap	AP/PREV	54	52788	UPS SERVICE	<	>	29.67	0.00	28,768.32
				UPS		570985202					

ACCOUNT: 6728. OTHER GENERAL Period: 2002,05 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
05/31/02	7325	ap	AP/PREV	63	52791	SUPPLIES	< >		361.63	0.00	29,129.95
				POWER & TELE		3000859					
05/31/02	7325	ap	AP/PREV	36	52782	SUPPLIES	< >		3.74	0.00	29,133.69
				FRANK GANJE		213885					
			Period Balance For 2002,05:	7,147.13					7,398.01	250.88	29,133.69
06/20/02	7319	ap		9999	52757	WEBSITE DESIGN	< >		2,000.00	0.00	31,133.69
				DAWN HESSEL		2002062036261					
06/24/02	7339	ap	AP/CURR	63	52791	SUPPLIES	< >		159.23	0.00	31,292.92
				POWER & TELE		3008417					
06/24/02	7339	ap	AP/CURR	2	52762	MEDICINE CABINET SUPPLY	< >		233.60	0.00	31,526.52
				ZEE SERVICE		110336491					
06/24/02	7339	ap	AP/CURR	75	52796	CATV SERVICE	< >		24.70	0.00	31,551.22
				CATV		2002062441015					
06/24/02	7339	ap	AP/CURR	59	52790	WATS LINE	< >		169.17	0.00	31,720.39
				AT&T WATS		2002062443416					
06/27/02	7373	ap		9999	52891	RETIREMENT GIFT	< >		370.99	0.00	32,091.38
				DAKOTA MART		2002062732219					
06/27/02	7375	ap		250	52892	BUSINESS MEAL	< >		200.00	0.00	32,291.38
				JD WILLIAMS		2002062751446					
06/28/02	7487	ap	AP/PREV	104	52995	SUPPLIES	< >		118.62	0.00	32,410.00
				LAKOTA THRIFTY		2002072238899					
06/28/02	7487	ap	AP/PREV	432	53016	SUPPLIES	< >		3.89	0.00	32,413.89
				M & J VARIETY		1260205					
06/28/02	7487	ap	AP/PREV	388	53013	CONFERENCE ROOM	< >		100.00	0.00	32,513.89
				SUPER 8 MOTEL		33662					
06/28/02	7487	ap	AP/PREV	275	53010	CELL BILLS	< >		368.34	0.00	32,882.23
				CELLULAR ONE		2002072243983					
06/28/02	7487	ap	AP/PREV	275	53010	CELL BILL	< >		47.77	0.00	32,930.00
				CELLULAR ONE		2002072244262					
06/28/02	7490	gl	GLJUN02			CRSTTA MTHLY PHONE BILLS	< >		979.34	0.00	33,909.34
06/28/02	7491	mi	TIMESHEE			NONREGULATED SUPPLIES	< >		41.10	0.00	33,950.44
			Period Balance For 2002,06:	4,816.75					4,816.75	0.00	33,950.44
07/15/02	7453	ap		9999	52951	WEBSITE DESIGN	< >		600.00	0.00	34,550.44
				DAWN HESSEL		2002071538905					
07/23/02	7493	ap	AP/CURR	275	53010	CELL BILLS	< >		336.94	0.00	34,887.38
				CELLULAR ONE		2002072253589					
07/23/02	7493	ap	AP/CURR	59	52981	AT&T WATS LINE	< >		169.17	0.00	35,056.55
				AT&T WATS		2002072332896					
07/23/02	7493	ap	AP/CURR	75	52986	CATV SERVICE	< >		24.70	0.00	35,081.25
				CATV		2002072333477					
07/25/02	7516	ap		489	53072	TRS FUND	< >		145.58	0.00	35,226.83
				NECA -TRS		FILERID/809682					
06/26/02	7553	gl	CR			DAVID NELSON/44530	< >		0.00	25.00	35,201.83
06/26/02	7553	gl	CR			KEITH GESINGER/44529	< >		0.00	3.03	35,198.80
07/17/02	7553	gl	CR			MARY LITTLE SKY/44620	< >		0.00	46.74	35,152.06
07/31/02	7672	ap	AP/PREV	561	53218	CELLULAR SERVICE	< >		59.60	0.00	35,211.66
				SPRINT PCS		2002082636932					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6728. OTHER GENERAL						Period: 2002.07 (Cont'd)					
07/31/02	7672	ap	AP/PREV	9999	53232	FLOWER ARRANGEMENT	<	>	42.40	0.00	35,254.06
				GARY'S FLOWERS		13413					
07/31/02	7672	ap	AP/PREV	83	53173	SUPPLIES	<	>	145.00	0.00	35,399.06
				SALES & SERVICE		34770					
07/31/02	7672	ap	AP/PREV	275	53200	CELLULAR SERVICE	<	>	68.80	0.00	35,467.86
				CELLULAR ONE		2002082640259					
07/31/02	7672	ap	AP/PREV	36	53155		<	>	54.99	0.00	35,522.85
				FRANK GANJE		216178					
07/31/02	7680	gl	GLJUL02			CRSTTA MTHLY PHONE BILLS	<	>	1,319.62	0.00	36,842.47
				Period Balance For 2002.07:		2,892.03			2,966.80	74.77	36,842.47
08/22/02	7660	ap		9999	53135	MEDICARE HEALTH INSURANC	<	>	401.02	0.00	37,243.49
				US DEPT OF THE		CB0651113-00064					
08/27/02	7690	ap	AP/CURR	9999	53234	HOLLOWEEN BAGS	<	>	405.25	0.00	37,648.74
				NAT'L CRIME PRE		CR5762-620851					
08/27/02	7690	ap	AP/CURR	59	53163	WATS LINE	<	>	274.47	0.00	37,923.21
				AT&T WATS		2002082657066					
08/27/02	7690	ap	AP/CURR	2	53140	MEDICINE CABINET SUPPLY	<	>	519.85	0.00	38,443.06
				ZEE SERVICE		110337145					
08/27/02	7690	ap	AP/CURR	9999	53235	MAGAZINE SUBSCRIPTION	<	>	14.95	0.00	38,458.01
				MONEY MAGAZINE		2002082734846					
08/27/02	7690	ap	AP/CURR	9999	53236	CHRISTMAS CARDS	<	>	233.73	0.00	38,691.74
				V.W. EIMICKE AS		903962					
08/27/02	7690	ap	AP/CURR	75	53169	CATV SERVICE	<	>	24.70	0.00	38,716.44
				CATV		2002082736628					
08/27/02	7690	ap	AP/CURR	83	53173	SUPPLIES	<	>	82.74	0.00	38,799.18
				SALES & SERVICE		35307					
08/30/02	7826	ap	AP/PREV	104	53352	SUPPLIES	<	>	6.57	0.00	38,805.75
				LAKOTA THRIFTY		4296265					
08/30/02	7826	ap	AP/PREV	104	53352	SUPPLIES	<	>	7.55	0.00	38,813.30
				LAKOTA THRIFTY		1389643					
08/30/02	7826	ap	AP/PREV	104	53352	GAS	<	>	19.34	0.00	38,832.64
				LAKOTA THRIFTY		6403513					
08/30/02	7826	ap	AP/PREV	104	53352	SUPPLIES	<	>	16.24	0.00	38,848.88
				LAKOTA THRIFTY		1385940					
08/30/02	7826	ap	AP/PREV	275	53370	CELL SERVICES	<	>	32.29	0.00	38,881.17
				CELLULAR ONE		2002092454379					
08/30/02	7826	ap	AP/PREV	419	53375	FLOAT SUPPLEIS	<	>	673.23	0.00	39,554.40
				VICTORY CORPS		078940					
08/30/02	7826	ap	AP/PREV	275	53370	CELL SERVICES	<	>	32.83	0.00	39,587.23
				CELLULAR ONE		2002092456933					
08/30/02	7826	ap	AP/PREV	275	53370	CELLULAR BILLS	<	>	345.19	0.00	39,932.42
				CELLULAR ONE		2002092537888					
07/30/02	7833	gl	CR			MARY LITTLE SKY/44672	<	>	0.00	43.71	39,888.71
08/30/02	7859	gl	GLAUG02			CRSTTA MTHLY PHONE BILLS	<	>	916.06	0.00	40,804.77
				Period Balance For 2002.08:		3,962.30			4,006.01	43.71	40,804.77
09/26/02	7838	ap	AP/CURR	561	53386	CELLULAR SERVICE	<	>	59.60	0.00	40,864.37
				SPRINT PCS		2002092551615					

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6728. OTHER GENERAL						Period: 2002.09 (Cont'd)					
09/26/02	7838	ap	AP/CURR	275	53370	CELLULAR SERVICE	<	>	411.09	0.00	41,275.46
				CELLULAR ONE		2002092551640					
09/26/02	7838	ap	AP/CURR	474	53379	SDTA ASSESSMENT NOTICE	<	>	2,550.48	0.00	43,825.94
				SD TELECOMMUNIC		2002092552003					
09/26/02	7838	ap	AP/CURR	75	53342	CATV SERVICE	<	>	24.70	0.00	43,850.64
				CATV		2002092552036					
09/26/02	7838	ap	AP/CURR	83	53343	SUPPLIES	<	>	145.00	0.00	43,995.64
				SALES & SERVICE		35834					
09/26/02	7838	ap	AP/CURR	59	53336	AT&T WATS LINE	<	>	221.37	0.00	44,217.01
				AT&T WATS		2002092552928					
09/26/02	7838	ap	AP/CURR	83	53343	SUPPLIES	<	>	522.69	0.00	44,739.70
				SALES & SERVICE		35615					
09/26/02	7838	ap	AP/CURR	354	53372	OPEN HOUSE/HARDING MOTEL	<	>	40.00	0.00	44,779.70
				THE GIFT GARDEN		2002092554570					
09/30/02	7990	ap	ap/prev	83	53529	SUPPLIES	<	>	16.30	0.00	44,796.00
				SALES & SERVICE		35941					
09/30/02	7990	ap	ap/prev	104	53537	SUPPLIES	<	>	12.93	0.00	44,808.93
				LAKOTA THRIFTY		04 308887					
09/30/02	7990	ap	ap/prev	104	53537	SUPPLIES	<	>	5.37	0.00	44,814.30
				LAKOTA THRIFTY		02 02238677					
09/30/02	7990	ap	ap/prev	104	53537	SUPPLIES	<	>	16.79	0.00	44,831.09
				LAKOTA THRIFTY		04 301112					
09/30/02	7990	ap	ap/prev	104	53537	SUPPLIES	<	>	13.17	0.00	44,844.26
				LAKOTA THRIFTY		06 06410066					
09/30/02	7990	ap	ap/prev	104	53537	SUPPLIES	<	>	7.04	0.00	44,851.30
				LAKOTA THRIFTY		04 306553					
09/30/02	7990	ap	ap/prev	104	53537	SUPPLIES	<	>	12.38	0.00	44,863.68
				LAKOTA THRIFTY		01 401729					
09/30/02	8019	gl	GLSEP02			CRSTTA MTHLY PHONE BILLS	<	>	1,082.90	0.00	45,946.58
09/30/02	8147	gl	JSPAUDIT			AJE #37-TO REC POSTAGE	<	>	0.00	434.59	45,511.99
				DUE FROM C.R. GAS COMPANY.							
									---	---	---
				Period Balance For 2002.09:		4,707.22			5,141.81	434.59	45,511.99
10/24/02	8012	ap	AP/CURR	275	53552	CELLULAR SERVICE	<	>	468.95	0.00	45,980.94
				CELLULAR ONE		2002102341244					
10/24/02	8012	ap	AP/CURR	275	53552	CELLULAR SERVICE	<	>	54.72	0.00	46,035.66
				CELLULAR ONE		2002102341260					
10/24/02	8012	ap	AP/CURR	27	53507	MAIL MACH/SCALE	<	>	23.88	0.00	46,059.54
				PBCC		4148060-AU02					
10/24/02	8012	ap	AP/CURR	83	53529	SUPPLIES	<	>	10.51	0.00	46,070.05
				SALES & SERVICE		36289					
10/24/02	8012	ap	AP/CURR	75	53527	CATV SERVICE	<	>	24.70	0.00	46,094.75
				CATV		2002102351756					
10/24/02	8012	ap	AP/CURR	59	53522	WATS LINE	<	>	221.37	0.00	46,316.12
				AT&T WATS		2002102352293					
10/24/02	8012	ap	AP/CURR	83	53529	SUPPLIES	<	>	40.88	0.00	46,357.00
				SALES & SERVICE		36042					
10/24/02	8012	ap	AP/CURR	83	53529	SUPPLIES	<	>	3.16	0.00	46,360.16
				SALES & SERVICE		35970					
10/24/02	8012	ap	AP/CURR	83	53529	SUPPLIES	<	>	20.00	0.00	46,380.16
				SALES & SERVICE		35974					

ACCOUNT: 6728. OTHER GENERAL Period: 2002.10 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
10/24/02	8012	ap	AP/CURR	83	53529	SUPPLIES	<	>	5.38	0.00	46,385.54
				SALES & SERVICE		36225					
10/31/02	8158	ap	AP/PREV	2	53657	MED CABINET SUPPLIES	<	>	345.35	0.00	46,730.89
				ZEE SERVICE		110337882					
10/31/02	8158	ap	AP/PREV	2	53657	MED CABINET SUPPLIES	<	>	238.60	0.00	46,969.49
				ZEE SERVICE		110337879					
09/30/02	8163	gl	GLOCT02			MARY LITTLE SKY/44951	<	>	0.00	92.79	46,876.70
09/30/02	8163	gl	GLOCT02			KEITH GESINGER/44954	<	>	0.00	8.76	46,867.94
10/28/02	8163	gl	GLOCT02			KEITH GESINGER/45061	<	>	0.00	4.02	46,863.92
10/28/02	8163	gl	GLOCT02			DAVID NELSON/45072	<	>	0.00	15.37	46,848.55
10/28/02	8163	gl	GLOCT02			ALVINA HUMP/45063	<	>	0.00	13.97	46,834.58
10/01/02	8170	gl	JSPAUDIT			REV AJE#37-CRGC POSTAGE	<	>	434.59	0.00	47,269.17
10/29/02	8217	gl	GLOCT02			CRSTTA MTHLY PHONE BILLS	<	>	751.15	0.00	48,020.32
			Period Balance For 2002.10:		2,508.33				2,643.24	134.91	48,020.32
11/07/02	8074	ap		344	53642	FILING FEES	<	>	70.00	0.00	48,090.32
				CRST TRIBAL COU		2002110733602					
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	2.97	0.00	48,093.29
				SALES & SERVICE		36632					
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	13.99	0.00	48,107.28
				SALES & SERVICE		36534					
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	145.00	0.00	48,252.28
				SALES & SERVICE		36621					
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	27.69	0.00	48,279.97
				SALES & SERVICE		36555					
11/22/02	8177	ap	AP/CURR	59	53673	AT&T WATS LINE	<	>	221.37	0.00	48,501.34
				AT&T WATS		2002111940989					
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	69.19	0.00	48,570.53
				SALES & SERVICE		36734					
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	164.10	0.00	48,734.63
				SALES & SERVICE		36738					
11/22/02	8177	ap	AP/CURR	83	53682	SUPPLIES	<	>	148.68	0.00	48,883.31
				SALES & SERVICE		36729					
11/22/02	8177	ap	AP/CURR	54	53671	UP SERVICES/SID	<	>	4.24	0.00	48,887.55
				UPS		0000570985452					
11/22/02	8177	ap	AP/CURR	75	53678	CATV SERVICE	<	>	24.70	0.00	48,912.25
				CATV		2002111954980					
11/22/02	8177	ap	AP/CURR	619	53727	MEMBERSHIP DUES	<	>	100.00	0.00	49,012.25
				SDRA		2002111955830					
11/25/02	8201	ap		275	53757	CELL BILLS	<	>	405.16	0.00	49,417.41
				CELLULAR ONE		2002112554334					
10/28/02	8239	gl	GLNOV02			MARY LITTLE SKY/45074	<	>	0.00	46.75	49,370.66
11/01/02	8239	gl	GLNOV02			ARDIS WARCLOUD/45085	<	>	0.00	4.02	49,366.64
11/29/02	8324	ap	AP/PREV	83	53846	SUPPLIES	<	>	214.30	0.00	49,580.94
				SALES & SERVICE		36879					
11/29/02	8324	ap	AP/PREV	83	53846	SUPPLIES	<	>	35.98	0.00	49,616.92
				SALES & SERVICE		36921					
11/29/02	8324	ap	AP/PREV	508	53882	SUPPLIES	<	>	1,239.44	0.00	50,856.36
				SALES GUIDES		2656581					
11/29/02	8338	gl	GLNOV02			CRSTTA MTHLY PHONE BILLS	<	>	1,052.42	0.00	51,908.78

ACCOUNT: 6728. OTHER GENERAL Period: 2002,11 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
Period Balance For 2002,11:						3,888.46			3,939.23	50.77	51,908.78
12/19/02	8344	ap	AP/CURR	59	53837	AT&T WATS LINE	<	>	221.37	0.00	52,130.15
				AT&T WATS		2002121834539					
12/19/02	8344	ap	AP/CURR	83	53846	SUPPLIES	<	>	0.39	0.00	52,130.54
				SALES & SERVICE		37039					
12/19/02	8344	ap	AP/CURR	75	53843	CATV SERVICE	<	>	24.70	0.00	52,155.24
				CATV		2002121839159					
12/19/02	8344	ap	AP/CURR	86	53849	AT&T TEST LINE	<	>	13.68	0.00	52,168.92
				AT&T/TL		605 865 3503					
12/19/02	8344	ap	AP/CURR	155	53864	SAFETY PROGRAM	<	>	2,990.00	0.00	55,158.92
				SDATC		2002121854688					
12/19/02	8344	ap	AP/CURR	474	53881	SDTA ASSESSMENT	<	>	1,738.06	0.00	56,896.98
				SD TELECOMMUNIC		2002121856690					
12/19/02	8344	ap	AP/CURR	474	53881	SDTA IMAGE CAMPAIGN	<	>	491.20	0.00	57,388.18
				SD TELECOMMUNIC		2002121856718					
12/19/02	8344	ap	AP/CURR	474	53881	IMAGE CAMPAIGN	<	>	491.20	0.00	57,879.38
				SD TELECOMMUNIC		2002121856741					
11/27/02	8494	gl	CR			IVAN BRUGUIER/45181	<	>	0.00	3.03	57,876.35
11/27/02	8494	gl	CR			MARY LITTLE SKY/45180	<	>	0.00	43.71	57,832.64
11/27/02	8494	gl	CR			ALVINA HUMP/45171	<	>	0.00	22.26	57,810.38
12/31/02	8499	ap	ap/prev	59	53996	TEST LINE	<	>	81.00	0.00	57,891.38
				AT&T WATS		2003011748178					
12/31/02	8499	ap	ap/prev	275	54033	COMPANY CELL BILLS	<	>	300.78	0.00	58,192.16
				CELLULAR ONE		2003011749570					
12/31/02	8499	ap	ap/prev	432	54041	SUPPLIES	<	>	8.99	0.00	58,201.15
				M & J VARIETY		1261942					
12/31/02	8499	ap	ap/prev	561	54051	CELLULAR SERVICE	<	>	63.62	0.00	58,264.77
				SPRINT PCS		0057541367-2					
12/31/02	8499	ap	ap/prev	275	54033	CELLULAR SERVICE	<	>	31.83	0.00	58,296.60
				CELLULAR ONE		605-365-6336					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	14.39	0.00	58,310.99
				LAKOTA THRIFTY		03223180					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	81.45	0.00	58,392.44
				LAKOTA THRIFTY		01418540					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	14.43	0.00	58,406.87
				LAKOTA THRIFTY		01425053					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	22.89	0.00	58,429.76
				LAKOTA THRIFTY		01411951					
12/31/02	8499	ap	ap/prev	104	54015	SUPPLIES	<	>	3.44	0.00	58,433.20
				LAKOTA THRIFTY		03222029					
12/31/02	8499	ap	ap/prev	83	54006	SUPPLIES	<	>	2.36	0.00	58,435.56
				SALES & SERVICE		37378					
12/31/02	8499	ap	ap/prev	212	54031	SUBSCRIPTION	<	>	94.56	0.00	58,530.12
				PROGRESSIVE BUS		02714228					
12/31/02	8499	ap	ap/prev	2	53977	MEDICINE CABINET SUPPLY	<	>	308.55	0.00	58,838.67
				ZEE SERVICE		110338481					
12/31/02	8499	ap	ap/prev	75	54002	CATV SERVICE	<	>	24.70	0.00	58,863.37
				CATV		2003011756749					
12/31/02	8513	gl	GLDEC02			CRSTTA MTHLY PHONE BILLS	<	>	943.90	0.00	59,807.27

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6728. OTHER GENERAL						Period: 2002.12 (Cont'd)					
						Period Balance For 2002.12: 7,898.49			7,967.49	69.00	59,807.27
Total # Of Transactions: 214						GLSA Ending Balance: 59,807.27			61,219.25	1,411.98	59,807.27
ACCOUNT: 6728.1 OTHER GENERAL & ADMIN. - INSURAN						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6646	gl	GLJAN02			TO REC INSURANCE EXPENSE < >			674.97	0.00	674.97
						Period Balance For 2002.01: 674.97			674.97	0.00	674.97
02/28/02	6819	gl	GLFEB02			TO REC INSURANCE EXPENSE < >			674.97	0.00	1,349.94
						Period Balance For 2002.02: 674.97			674.97	0.00	1,349.94
03/29/02	6994	gl	GLMAR02			TO REC INSURANCE EXPENSE < >			674.97	0.00	2,024.91
						Period Balance For 2002.03: 674.97			674.97	0.00	2,024.91
04/30/02	7162	gl	GLAPR02			TO REC INSURANCE EXPENSE < >			674.97	0.00	2,699.88
						Period Balance For 2002.04: 674.97			674.97	0.00	2,699.88
05/31/02	7323	gl	GLMAY02			TO REC INSURANCE EXPENSE < >			674.97	0.00	3,374.85
						Period Balance For 2002.05: 674.97			674.97	0.00	3,374.85
06/28/02	7490	gl	GLJUN02			TO REC INSURANCE EXPENSE < >			674.97	0.00	4,049.82
						Period Balance For 2002.06: 674.97			674.97	0.00	4,049.82
07/31/02	7680	gl	GLJUL02			TO REC INSURANCE EXPENSE < >			674.97	0.00	4,724.79
						Period Balance For 2002.07: 674.97			674.97	0.00	4,724.79
08/30/02	7859	gl	GLAUG02			TO REC INSURANCE EXPENSE < >			674.97	0.00	5,399.76
						Period Balance For 2002.08: 674.97			674.97	0.00	5,399.76
09/30/02	8019	gl	GLSEP02			TO REC INSURANCE EXPENSE < >			674.97	0.00	6,074.73
						Period Balance For 2002.09: 674.97			674.97	0.00	6,074.73
10/31/02	8217	gl	GLOCT02			TO REC INSURANCE EXPENSE < >			674.97	0.00	6,749.70
						Period Balance For 2002.10: 674.97			674.97	0.00	6,749.70
11/29/02	8338	gl	GLNOV02			TO REC INSURANCE EXPENSE < >			544.23	0.00	7,293.93
						Period Balance For 2002.11: 544.23			544.23	0.00	7,293.93

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 6728.1 OTHER GENERAL & ADMIN. - INSURAN						Period: 2002.10 (Cont'd)					
Total # Of Transactions: 11				GLSA Ending Balance:		7,293.93			7,293.93	0.00	7,293.93
ACCOUNT: 6728.2 OTHER GEN & ADMIN-RELIEF & PENSI									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
ACCOUNT: 6728.3 OTHER GENERAL - EQUAL ACCESS									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
Grand Total For All Transactions: 1,831									3,610,783.66	200,354.78	3,410,428.88

Total # Of Accounts Out Of Balance: 0

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 7100. OTHER OPERATING INCOME EXPENSE									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
ACCOUNT: 7200. OPERATING TAXES									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
ACCOUNT: 7200.3 OPERATING TAXES FICA									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
ACCOUNT: 7200.4 OPERATING TAXES FED. UNEMPLOYMEN									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
ACCOUNT: 7200.5 OPERATING TAXES STATE UMEMPLOYME									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
ACCOUNT: 7200.6 OPERATING TAXES-PROPERTY									2002 Beginning Balance:		0.00
Total # Of Transactions: 0				GLSA Ending Balance:		0.00			0.00	0.00	0.00
ACCOUNT: 7310. NONOPERATING DIVIDEND INCOME & E						Period: 2002,09			2002 Beginning Balance:		0.00
09/30/02	8147	gl	JSPAUDIT			AJE #2-TO RECLASSIFY	<	>	0.00	25,628.58	25,628.58-
				DIVIDEND INCOME TO CORRECT ACCOUNT.							
				Period Balance For 2002,09:		25,628.58-			0.00	25,628.58	25,628.58-
12/30/02	8494	gl	CR			SD NETWORK, LLC/45283	<	>	0.00	3,764.76	29,393.34-
				Period Balance For 2002,12:		3,764.76-			0.00	3,764.76	29,393.34-
Total # Of Transactions: 2				GLSA Ending Balance:		29,393.34-			0.00	29,393.34	29,393.34-
ACCOUNT: 7320. NONOPERATING INTEREST INCOME						Period: 2002,01			2002 Beginning Balance:		0.00
01/07/02	6354	ap		9999	51886	ADJUSTED EMPLOYEMENT TAX	<	>	1,001.05	0.00	1,001.05
				INTERNAL REVENU		46-0324093					
01/31/02	6509	ap	AP/CURR	44	52036	SALES AND USE TAX	<	>	56.15	0.00	1,057.20
				SD TREASURER		2002020431287					
01/31/02	6646	gl	GLJAN02			REC INT ON C.D.'S	<	>	0.00	1,118.17	60.97-
01/31/02	7177	gl	GLJAN02			TO BALANCE BANK AND GL	<	>	0.00	100.01	160.98-
01/31/02	7298	gl	GLJAN02			ACH & SERVICE CHARGES	<	>	0.00	106.66	267.64-
				Period Balance For 2002,01:		267.64-			1,057.20	1,324.84	267.64-
02/28/02	6677	ap	AP/CURR	44	52218	SALES AND USE TAX	<	>	55.81	0.00	211.83-
				SD TREASURER		2002030147675					
02/28/02	6819	gl	GLFEB02			REC INT ON C.D.'S	<	>	0.00	1,099.01	1,310.84-

ACCOUNT: 7320. NONOPERATING INTEREST INCOME Period: 2002.02 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
02/28/02	7299	gl	GLFEB02			ACH & SERVICE CHARGES	<	>	0.00	91.38	1,402.22-
			Period Balance For 2002.02:			1,134.58-			55.81	1,190.39	1,402.22-
03/29/02	6840	ap	AP/CURR	44 SD TREASURER	52368	SALES AND USE TAX 2002040135559	<	>	55.06	0.00	1,347.16-
03/29/02	6994	gl	GLMAR02			REC INT ON C.D.'S	<	>	0.00	2,210.88	3,558.04-
03/29/02	6994	gl	GLMAR02			REC INT EARNED ON 2151	<	>	0.00	2,975.08	6,533.12-
03/29/02	7300	gl	GLMAR02			ACH & SERVICE CHARGES	<	>	0.00	99.67	6,632.79-
			Period Balance For 2002.03:			5,230.57-			55.06	5,285.63	6,632.79-
04/11/02	6932	ap	AP/CURR	44 SD TREASURER	52417	HEARING IMPAIRED TAX	<	>	0.00	100.00	6,732.79-
04/30/02	7028	ap	AP/CURR	44 SD TREASURER	52530	SALES AND USE TAX 2002043051379	<	>	55.00	0.00	6,677.79-
04/30/02	7162	gl	GLAPR02			REC INT ON C.D.'S	<	>	0.00	1,364.40	8,042.19-
			Period Balance For 2002.04:			1,409.40-			55.00	1,464.40	8,042.19-
05/28/02	7195	ap	AP/CURR	44 SD TREASURER	52682	HEARING IMPAIRED	<	>	0.00	100.00	8,142.19-
05/28/02	7197	ap		44 SD TREASURER	52686	SALES AND USE TAX 2002052839542	<	>	56.66	0.00	8,085.53-
05/31/02	7323	gl	GLMAY02			REC INT ON C.D.'S	<	>	0.00	1,409.88	9,495.41-
05/31/02	7323	gl	GLMAY02			INTEREST EARNED 4/2002	<	>	0.00	109.05	9,604.46-
			Period Balance For 2002.05:			1,562.27-			56.66	1,618.93	9,604.46-
06/28/02	7376	ap	AP/CURR	44 SD TREASURER	52899	SALES AND USE TAX 2002070136607	<	>	54.98	0.00	9,549.48-
06/28/02	7490	gl	GLJUN02			REC INT ON C.D.'S	<	>	0.00	1,364.40	10,913.88-
06/28/02	7490	gl	GLJUN02			REC INT EARNED ON 2151	<	>	0.00	3,997.99	14,911.87-
06/28/02	7490	gl	GLJUN02			5/02 INTEREST EARNED	<	>	0.00	135.05	15,046.92-
06/30/02	8061	gl	GLJUN02			INT. EARNED JUNE 2002	<	>	0.00	111.35	15,158.27-
			Period Balance For 2002.06:			5,553.81-			54.98	5,608.79	15,158.27-
07/23/02	7493	ap	AP/CURR	44 SD TREASURER	52976		<	>	0.00	100.00	15,258.27-
07/25/02	7516	ap		44 SD TREASURER	53066	SALES AND USE TAX 2002072544389	<	>	55.50	0.00	15,202.77-
07/31/02	7680	gl	GLJUL02			REC INT ON C.D.'S	<	>	0.00	1,409.88	16,612.65-
07/31/02	8062	gl	GLJUL02			INT. EARNED JULY 2002	<	>	0.00	134.21	16,746.86-
			Period Balance For 2002.07:			1,588.59-			55.50	1,644.09	16,746.86-
08/29/02	7711	ap	AP/CURR	44 SD TREASURER	53245	SALES AND USE TAX 2002082951612	<	>	54.05	0.00	16,692.81-
08/30/02	7859	gl	GLAUG02			REC INT ON C.D.'S	<	>	0.00	1,409.88	18,102.69-
08/31/02	8063	gl	GLAUG02			INT. EARNED AUGUST 2002	<	>	0.00	121.51	18,224.20-

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 7320. NONOPERATING INTEREST INCOME						Period: 2002.08 (Cont'd)					
						Period Balance For 2002.08: 1,477.34-			54.05	1,531.39	18,224.20-
09/30/02	7861	ap	AP/CURR	44 SD TREASURER	53430	HEARING IMPAIRED TAX	<	>	0.00	100.00	18,324.20-
09/30/02	7864	ap	AP/CURR	44 SD TREASURER	53457	SALES AND USE TAX 2002100139872	<	>	55.77	0.00	18,268.43-
09/30/02	7864	ap	AP/CURR	44 SD TREASURER	53457	SALES AND USE TAX	<	>	0.00	55.49	18,323.92-
09/30/02	8019	gl	GLSEP02			REC INT EARNED ON 2-151	<	>	0.00	2,460.92	20,784.84-
09/30/02	8019	gl	GLSEP02			TO REC INT ON C.D.'S	<	>	0.00	1,364.40	22,149.24-
09/30/02	8064	gl	GLSEP02			INT. EARNED SEPT 2002	<	>	0.00	128.68	22,277.92-
09/30/02	8065	gl	GLSEP02			TO BAL GL TO SVING ACCT	<	>	0.00	77.61	22,355.53-
						Period Balance For 2002.09: 4,131.33-			55.77	4,187.10	22,355.53-
10/31/02	8056	ap	AP/CURR	44 SD TREASURER	53606	SALES AND USE TAX 2002110138980	<	>	55.89	0.00	22,299.64-
10/31/02	8217	gl	GLOCT02			TO REC INT ON C.D.'S	<	>	0.00	1,409.88	23,709.52-
10/31/02	8791	gl	GLOCT02			INTEREST EARNED OCT 2002	<	>	0.00	148.62	23,858.14-
						Period Balance For 2002.10: 1,502.61-			55.89	1,558.50	23,858.14-
11/29/02	8229	ap	AP/CURR	44 SD TREASURER	53766	SALES AND USE TAX 2002120235189	<	>	55.37	0.00	23,802.77-
11/29/02	8338	gl	GLNOV02			REC INT ON C.D.'S	<	>	0.00	1,364.40	25,167.17-
11/29/02	8792	gl	GLNOV02			INTEREST EARNED NOV 2002	<	>	0.00	100.76	25,267.93-
						Period Balance For 2002.11: 1,409.79-			55.37	1,465.16	25,267.93-
12/31/02	8389	ap	AP/CURR	44 SD TREASURER	53932	SALES AND USE TAX 2002123140035	<	>	55.26	0.00	25,212.67-
12/31/02	8513	gl	GLDEC02			TO REC INT ON C.D.'S	<	>	0.00	1,409.88	26,622.55-
12/31/02	8513	gl	GLDEC02			REC INT EARNED ON 2-151	<	>	0.00	1,043.85	27,666.40-
12/31/02	8793	gl	GLDEC02			INTEREST EARNED DEC 2002	<	>	0.00	104.38	27,770.78-
						Period Balance For 2002.12: 2,502.85-			55.26	2,558.11	27,770.78-
Total # Of Transactions: 48						GLSA Ending Balance: 27,770.78-			1,666.55	29,437.33	27,770.78-
ACCOUNT: 7350. GAIN OR LOSSES/SALE OF PROPERTY									2002 Beginning Balance:		0.00
Total # Of Transactions: 0						GLSA Ending Balance: 0.00			0.00	0.00	0.00
ACCOUNT: 7360. NONOPERATING OTHER INCOME						Period: 2002.01			2002 Beginning Balance:		0.00
01/31/02	6506	pl				PAYROLL TRANS COMP	<	>	0.00	112.00	112.00-
01/31/02	6506	pl				PAYROLL TRANS RENT	<	>	0.00	200.00	312.00-
01/02/02	6569	gl	CR	MINNESOTA, NA/43585		WELLS FARGO BANK	<	>	0.00	1,217.40	1,529.40-
01/18/02	6569	gl	CR			SHANNON CARTER-CLOUD/	<	>	0.00	21.25	1,550.65-

ACCOUNT: 7360. NONOPERATING OTHER INCOME Period: 2002.01 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
	43829										
						Period Balance For 2002.01: 1,550.65-			0.00	1,550.65	1,550.65-
02/28/02	6670	pl				PAYROLL TRANS COMP	<	>	0.00	8.00	1,558.65-
02/28/02	6670	pl				PAYROLL TRANS RENT	<	>	0.00	200.00	1,758.65-
02/22/02	6734	gl	CR			PAULINE B EAGLE CHASING/	<	>	0.00	42.50	1,801.15-
02/21/02	6734	gl	CR			JULIE HOLMAS/BATCH 6619	<	>	0.00	0.40	1,801.55-
02/01/02	6819	gl	GLFEB02			TO REC BILLING REGISTER	<	>	0.00	165.00	1,966.55-
						Period Balance For 2002.02: 415.90-			0.00	415.90	1,966.55-
03/29/02	6839	pl				PAYROLL TRANS COMP	<	>	0.00	40.00	2,006.55-
03/29/02	6839	pl				PAYROLL TRANS RENT	<	>	0.00	200.00	2,206.55-
03/01/02	6994	gl	GLMAR02			TO REC BILLING REGISTER	<	>	0.00	110.00	2,316.55-
03/29/02	6994	gl	GLMAR02			REC ADJ-KATHLEEN EAGLE	<	>	42.50	0.00	2,274.05-
			CHASING								
						Period Balance For 2002.03: 307.50-			42.50	350.00	2,274.05-
04/30/02	7021	pl				PAYROLL TRANS COMP	<	>	0.00	24.00	2,298.05-
04/01/02	7162	gl	GLAPR02			TO REC BILLING REGISTER	<	>	0.00	110.00	2,408.05-
						Period Balance For 2002.04: 134.00-			0.00	134.00	2,408.05-
05/31/02	7213	pl				PAYROLL TRANS DE COMP	<	>	0.00	48.00	2,456.05-
05/31/02	7213	pl				PAYROLL TRANS DE RENT	<	>	0.00	200.00	2,656.05-
05/29/02	7288	gl	CR			TERENCE TRAVERSIE/44416	<	>	0.00	42.50	2,698.55-
						Period Balance For 2002.05: 290.50-			0.00	290.50	2,698.55-
06/28/02	7378	pl				PAYROLL TRANS DE COMP	<	>	0.00	16.00	2,714.55-
06/28/02	7378	pl				PAYROLL TRANS DE RENT	<	>	0.00	200.00	2,914.55-
06/01/02	7490	gl	GLJUN02			TO REC BILLING REGISTER	<	>	0.00	330.00	3,244.55-
						Period Balance For 2002.06: 546.00-			0.00	546.00	3,244.55-
07/09/02	7405	ap		9999	52933	DONATION	<	>	25.00	0.00	3,219.55-
				BLACKFOOT POW W		2002070944526					
07/09/02	7405	ap		9999		DONATION	<	>	25.00	0.00	3,194.55-
				TISOPAYE TOPA T		2002070944660					
07/31/02	7550	pl				PAYROLL TRANS DE COMP	<	>	0.00	8.00	3,202.55-
07/31/02	7550	pl				PAYROLL TRANS DE RENT	<	>	0.00	200.00	3,402.55-
07/01/02	7680	gl	GLJUL02			TO REC BILLING REGISTER	<	>	0.00	165.00	3,567.55-
						Period Balance For 2002.07: 323.00-			50.00	373.00	3,567.55-
07/09/02	7661	ap		9999		Void Check # 52936	<	>	0.00	25.00	3,592.55-
				TISOPAYE TOPA T		2002070944660					
08/29/02	7710	pl				PAYROLL TRANS DE COMP	<	>	0.00	16.00	3,608.55-
08/29/02	7710	pl				PAYROLL TRANS DE RENT	<	>	0.00	200.00	3,808.55-

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 7360. NONOPERATING OTHER INCOME						Period: 2002.08 (Cont'd)					
08/01/02	7859	gl	GLAUG02			TO REC BILLING REGISTER	<	>	0.00	110.00	3,918.55-
						Period Balance For 2002.08: 351.00-			0.00	351.00	3,918.55-
09/30/02	7860	pl				PAYROLL TRANS DE COMP	<	>	0.00	56.00	3,974.55-
09/30/02	7860	pl				PAYROLL TRANS DE RENT	<	>	0.00	200.00	4,174.55-
						Period Balance For 2002.09: 256.00-			0.00	256.00	4,174.55-
10/31/02	8067	pl				PAYROLL TRANS DE COMP	<	>	0.00	160.00	4,334.55-
10/31/02	8067	pl				PAYROLL TRANS DE RENT	<	>	0.00	200.00	4,534.55-
10/01/02	8217	gl	GLOCT02			TO REC BILLING REGISTER	<	>	0.00	110.00	4,644.55-
						Period Balance For 2002.10: 470.00-			0.00	470.00	4,644.55-
11/19/02	8239	gl	GLNOV02 45151			AMERICAN CANCER SOCIETY/	<	>	0.00	22.94	4,667.49-
11/27/02	8259	gl	PL			PL DE COMP	<	>	0.00	8.00	4,675.49-
11/27/02	8259	gl	PL			PL DE RENT	<	>	0.00	200.00	4,875.49-
11/01/02	8338	gl	GLNOV02			TO REC BILLING REGISTER	<	>	0.00	110.00	4,985.49-
						Period Balance For 2002.11: 340.94-			0.00	340.94	4,985.49-
12/31/02	8388	pl				PAYROLL TRANS DE COMP	<	>	0.00	32.00	5,017.49-
12/31/02	8388	pl				PAYROLL TRANS DE RENT	<	>	0.00	200.00	5,217.49-
						Period Balance For 2002.12: 232.00-			0.00	232.00	5,217.49-
Total # Of Transactions: 41						GLSA Ending Balance: 5,217.49-			92.50	5,309.99	5,217.49-
ACCOUNT: 7370. NONOPER. SPECIAL INCOME & CHARGE						Period: 2002.01			2002 Beginning Balance:		0.00
01/22/02	6450	ap	AP/CURR	18	51909	PETTY CASH REIMBURSEMENT	<	>	50.00	0.00	50.00
				PETTY CASH		2002012254066					
						Period Balance For 2002.01: 50.00			50.00	0.00	50.00
02/04/02	6511	ap		9999	52047	DONATION	<	>	25.00	0.00	75.00
				HIGH SCHOOL BAN		2002020439545					
02/19/02	6595	ap	AP/CURR	9999	52083	DONATION	<	>	25.00	0.00	100.00
				NORTHWEST AREA		2002021941095					
02/19/02	6595	ap	AP/CURR	9999	52084	DONATION	<	>	25.00	0.00	125.00
				KIDS NIGHT OUT		2002021941386					
02/26/02	6638	ap	AP/CURR	9999	52181	DONATION	<	>	25.00	0.00	150.00
				ISABEL PARENT T		2002022542592					
02/26/02	6638	ap	AP/CURR	9999	52182	DONATION	<	>	25.00	0.00	175.00
				QCC/BASKETBALL		2002022548562					
02/26/02	6638	ap	AP/CURR	9999	52183	DONATION	<	>	25.00	0.00	200.00
				GCTR		2002022549031					

ACCOUNT: 7370. NONOPER. SPECIAL INCOME & CHARGE Period: 2002,02 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
				Period Balance For 2002,02:		150.00			150.00	0.00	200.00
03/14/02	6750	ap		9999	52258	DONATION	<	>	25.00	0.00	225.00
				EAGLE BUTTE AAU		2002031435631					
03/14/02	6750	ap		9999	52259	DONATION	<	>	25.00	0.00	250.00
				DUPREE COMMUNIT		2002031435691					
				Period Balance For 2002,03:		50.00			50.00	0.00	250.00
04/02/02	6846	ap		9999	52396	DONATION	<	>	25.00	0.00	275.00
				RUFF RYDER'S BA		2002040233054					
04/04/02	6885	ap		9999	52406	DONATION	<	>	25.00	0.00	300.00
				DUPREE PARENT H		2002040452100					
04/23/02	6988	ap	AP/CURR	9999	52453	DONATION	<	>	25.00	0.00	325.00
				TIMBER LAKE HEA		2002042257039					
04/23/02	6988	ap	AP/CURR	9999	52454	DONATION	<	>	25.00	0.00	350.00
				CHIP LONG		2002042257087					
04/23/02	6988	ap	AP/CURR	9999	52455	DONATION	<	>	25.00	0.00	375.00
				ISABEL HIGH SCH		2002042332946					
04/17/02	7063	gl	CR			CEB STUDENT ACTIVITY	<	>	0.00	25.00	350.00
			ASSN/44237								
				Period Balance For 2002,04:		100.00			125.00	25.00	350.00
05/15/02	7115	ap		9999	52577	DONATION	<	>	25.00	0.00	375.00
				C-EB HIGH SCHOO		2002051540516					
05/15/02	7115	ap		9999		LAPLANT POW WOW	<	>	25.00	0.00	400.00
				LAPLANT POW WOW		2002051540635					
05/15/02	7115	ap		9999	52582	DONATION	<	>	25.00	0.00	425.00
				NAT'L TEEN LEAD		2002051544033					
05/28/02	7195	ap	AP/CURR	9999	52684	WHITE HORSE POW WOW	<	>	25.00	0.00	450.00
				WHITE HORSE POW		2002052839019					
05/28/02	7195	ap	AP/CURR	9999	52685	AWNABC/DONATION	<	>	25.00	0.00	475.00
				AWNABV		2002052839186					
05/31/02	7325	ap	AP/PREV	9999	52866	DONATION	<	>	25.00	0.00	500.00
				DUPREE PIONEER		2002062051851					
				Period Balance For 2002,05:		150.00			150.00	0.00	500.00
06/11/02	7257	ap		9999	52739	DONATION	<	>	25.00	0.00	525.00
				MISS TEEN AMERI		2002061134497					
				Period Balance For 2002,06:		25.00			25.00	0.00	525.00
07/15/02	7453	ap		9999	52952	DONATION	<	>	50.00	0.00	575.00
				MOBRIDGE SHRINE		2002071539049					
07/15/02	7462	ap		688	52953	WESTERN UNION	<	>	231.20	0.00	806.20
				J SHEPHERD, JR		2002071553882					
07/18/02	7466	ap		9999	52957	DONATION	<	>	25.00	0.00	831.20
				CR WOMEN'S SOFT		2002071831475					
07/24/02	7503	ap		9999		DONATION	<	>	25.00	0.00	856.20
				INDIGENOUS		2002072450230					

ACCOUNT: 7370. NONOPER. SPECIAL INCOME & CHARGE Period: 2002.07 (Cont'd)

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
07/24/02	7504	ap		9999	53064	DONATION	<	>	25.00	0.00	881.20
				INDIGENOUS GAME		2002072450478					
07/24/02	7506	ap		9999		Void Check # 53063	<	>	0.00	25.00	856.20
				INDIGENOUS		2002072450230					
07/15/02	7553	gl	CR			J SHEPHERD/44611	<	>	0.00	6.24	849.96
07/15/02	7837	gl	GLJUL02			RECLASSIFY CK 52953	<	>	0.00	231.20	618.76
			J SHEPHERD								
			Period Balance For 2002.07:		93.76				356.20	262.44	618.76
08/15/02	7615	ap		9999	53126	DONATION	<	>	25.00	0.00	643.76
				C.R. YOUTH PROJ		2002081537996					
08/15/02	7615	ap		9999	53127	DONATION	<	>	25.00	0.00	668.76
				JANELL WARD BEN		2002081538106					
08/15/02	7615	ap		9999	53128	DONATION	<	>	25.00	0.00	693.76
				CHERRY CREEK PO		2002081538194					
05/15/02	7650	ap		9999		Void Check # 52579	<	>	0.00	25.00	668.76
				LAPLANT POW WOW		2002051540635					
08/22/02	7660	ap		9999	53134	WILD HORSE RACE	<	>	25.00	0.00	693.76
				CRST WILD HORSE		2002082239641					
08/30/02	7859	gl	GLAUG02			STOP PMT CK 51831 -	<	>	20.00	0.00	713.76
			LINDA EAGLE HORSE								
			Period Balance For 2002.08:		95.00				120.00	25.00	713.76
09/06/02	7728	ap		9999	53275	DONATION	<	>	25.00	0.00	738.76
				BIGFOOT MEMORIA		2002090629328					
09/26/02	7838	ap	AP/CURR	83	53343	DONATION	<	>	131.74	0.00	870.50
				SALES & SERVICE		35616					
			Period Balance For 2002.09:		156.74				156.74	0.00	870.50
10/03/02	7871	ap		9999	53461	DONATION	<	>	25.00	0.00	895.50
				TIOSPAYE TOPA S		2002100332243					
10/09/02	7909	ap		9999	53468	DONATION	<	>	25.00	0.00	920.50
				CR YOUTH FOOTBA		2002100935709					
10/24/02	8002	ap		9999	53494	DONATION	<	>	25.00	0.00	945.50
				FOUR BANDS HEAL		2002102432360					
10/24/02	8002	ap		9999	53495	DONATION	<	>	25.00	0.00	970.50
				CEB DRILL TEAM		2002102432434					
10/24/02	8012	ap	AP/CURR	9999	53578	DONATION	<	>	25.00	0.00	995.50
				ISABEL JR. GIRL		2002102450100					
			Period Balance For 2002.10:		125.00				125.00	0.00	995.50
11/07/02	8074	ap		9999	53644	DONATION	<	>	25.00	0.00	1,020.50
				FUTURE PRODUCTI		2002110733648					
11/12/02	8118	ap		9999	53651	DONATION	<	>	25.00	0.00	1,045.50
				ROCK 'N THE REZ		2002111231123					
			Period Balance For 2002.11:		50.00				50.00	0.00	1,045.50

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 7370. NONOPER. SPECIAL INCOME & CHARGE						Period: 2002,11 (Cont'd)					
12/19/02	8344	ap	AP/CURR	9999		DONATION	<	>	25.00	0.00	1,070.50
				LAKOTA NATION Y		2002121853391					
						Period Balance For 2002,12: 25.00			25.00	0.00	1,070.50
Total # Of Transactions: 46						GLSA Ending Balance: 1,070.50			1,382.94	312.44	1,070.50
ACCOUNT: 7500. INTEREST ON FUNDED DEBT						Period: 2002,01			2002 Beginning Balance:		0.00
01/31/02	6646	gl	GLJAN02			TO ACCRUE RUS INTEREST	<	>	35,472.95	0.00	35,472.95
01/31/02	6646	gl	GLJAN02			TO ACCRUE RUS INTEREST	<	>	5,000.00	0.00	40,472.95
						Period Balance For 2002,01: 40,472.95			40,472.95	0.00	40,472.95
02/28/02	6819	gl	GLFEB02			TO ACCRUE RUS INTEREST	<	>	31,919.64	0.00	72,392.59
02/28/02	6819	gl	GLFEB02			TO ACCRUE RUS INTEREST	<	>	5,000.00	0.00	77,392.59
						Period Balance For 2002,02: 36,919.64			36,919.64	0.00	77,392.59
03/29/02	6994	gl	GLMAR02			TO ACCRUE RUS INTEREST	<	>	37,189.73	0.00	114,582.32
						Period Balance For 2002,03: 37,189.73			37,189.73	0.00	114,582.32
04/30/02	7162	gl	GLAPR02			TO ACCRUE RUS INTEREST	<	>	38,279.41	0.00	152,861.73
04/30/02	7162	gl	GLAPR02			TO ACCRUE RUS INTEREST	<	>	5,000.00	0.00	157,861.73
						Period Balance For 2002,04: 43,279.41			43,279.41	0.00	157,861.73
05/31/02	7323	gl	GLMAY02			TO ACCRUE RUS INTEREST	<	>	38,125.05	0.00	195,986.78
05/31/02	7323	gl	GLMAY02			TO ACCRUE RUS INTEREST	<	>	5,000.00	0.00	200,986.78
						Period Balance For 2002,05: 43,125.05			43,125.05	0.00	200,986.78
06/28/02	7490	gl	GLJUN02			TO ACCRUE RUS INTEREST	<	>	38,593.94	0.00	239,580.72
						Period Balance For 2002,06: 38,593.94			38,593.94	0.00	239,580.72
07/31/02	7680	gl	GLJUL02			TO ACCRUE RUS INTEREST	<	>	37,815.50	0.00	277,396.22
07/31/02	7680	gl	GLJUL02			TO ACCRUE RUS INTEREST	<	>	4,000.00	0.00	281,396.22
						Period Balance For 2002,07: 41,815.50			41,815.50	0.00	281,396.22
08/30/02	7859	gl	GLAUG02			TO ACCRUE RUS INTEREST	<	>	37,677.06	0.00	319,073.28
08/30/02	7859	gl	GLAUG02			TO ACCRUE RUS INTEREST	<	>	4,000.00	0.00	323,073.28
						Period Balance For 2002,08: 41,677.06			41,677.06	0.00	323,073.28
09/30/02	8019	gl	GLSEP02			TO ACCRUE RUS INTEREST	<	>	39,995.87	0.00	363,069.15
						Period Balance For 2002,09: 39,995.87			39,995.87	0.00	363,069.15

Post Dt	Journal	Mod	Batch	Vendor #	Check #	Reference/Invoice #	Actv	Mtrx	Debit	Credit	Balance
ACCOUNT: 7500. INTEREST ON FUNDED DEBT						Period: 2002.09 (Cont'd)					
10/31/02	8217	gl	GLOCT02			TO ACCRUE RUS INTEREST	<	>	37,373.68	0.00	400,442.83
10/31/02	8217	gl	GLOCT02			TO ACCRUE RUS INTEREST	<	>	4,000.00	0.00	404,442.83
						Period Balance For 2002.10: 41,373.68			41,373.68	0.00	404,442.83
11/29/02	8338	gl	GLNOV02			TO ACCRUE RUS INTEREST	<	>	36,022.81	0.00	440,465.64
11/29/02	8338	gl	GLNOV02			TO ACCRUE RUS INTEREST	<	>	4,000.00	0.00	444,465.64
						Period Balance For 2002.11: 40,022.81			40,022.81	0.00	444,465.64
12/31/02	8513	gl	GLDEC02			TO ACCRUE RUS INTEREST	<	>	42,674.59	0.00	487,140.23
						Period Balance For 2002.12: 42,674.59			42,674.59	0.00	487,140.23
Total # Of Transactions: 20						GLSA Ending Balance: 487,140.23			487,140.23	0.00	487,140.23
ACCOUNT: 7540. OTHER INTEREST DEDUCTIONS									2002 Beginning Balance:		0.00
Total # Of Transactions: 0						GLSA Ending Balance: 0.00			0.00	0.00	0.00
ACCOUNT: 7560. CAPITALIZED INTEREST - ADFUC						Period: 2002.09			2002 Beginning Balance:		0.00
11/14/02	8133	wo			2423.02		<	>	0.00	18,219.00	18,219.00-
11/14/02	8133	wo			afudc		<	>	0.00	5,747.00	23,966.00-
11/14/02	8133	wo			afudc		<	>	0.00	4,135.00	28,101.00-
11/14/02	8133	wo			afudc		<	>	0.00	4,248.00	32,349.00-
						Period Balance For 2002.09: 32,349.00-			0.00	32,349.00	32,349.00-
Total # Of Transactions: 4						GLSA Ending Balance: 32,349.00-			0.00	32,349.00	32,349.00-
Grand Total For All Transactions: 161									490,282.22	96,802.10	393,480.12

Total # Of Accounts Out Of Balance: 0

South Dakota Public Utilities Commission

WEEKLY FILINGS

For the Period of July 10, 2003 through July 16, 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

CT03-107 In the Matter of the Complaint filed by Barb Haas on behalf of Jensen Rock & Sand Inc., Mobridge, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year prepaid long distance service plan was purchased on May 5, 2000, and that a 48-month lease agreement was signed at that time. Service was terminated without notice on June 3, 2003. The Complainant's representative contends that the respondent has failed to provide the contractual services and therefore seeks to have the responsibility to the Lease Company shifted to the Respondent.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/10/03
Intervention deadline: N/A

CT03-108 In the Matter of the Complaint filed by Kevin Parmely, Wessington, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant represents that he purchased a ten-year prepaid long distance service plan on October 5, 1998. On June 5, 2003, service was terminated without notice. Complainant seeks to be reimbursed for the prepaid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/10/03
Intervention deadline: N/A

CT03-109 In the Matter of the Complaint filed by Lavonne Oswald, Mitchell, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant represents that she purchased a six-year prepaid long distance service plan on November 16, 2000. On June 5, 2003, service was terminated without notice. Complainant seeks to be reimbursed for the prepaid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/10/03
Intervention deadline: N/A

CT03-110 In the Matter of the Complaint filed by Gerald and Bonnie Larson, Groton, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants represent that they purchased a ten-year prepaid cellular service plan on December 6, 1996. Service quality has always been poor. The respondent has now cut service, therefore the complainants seek to be reimbursed for three years of prepaid service that has not been provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/10/03
Intervention deadline: N/A

CT03-111 In the Matter of the Complaint filed by Sandra Schaack, Henry, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant represents that she purchased a seven-year prepaid long distance service plan. In early June service was terminated without notice. Complainant seeks to be reimbursed for the prepaid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/10/03
Intervention deadline: N/A

CT03-112 In the Matter of the Complaint filed by David Oliver on behalf of Graham Auto, Sioux Falls, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year prepaid long distance service plan was purchased. Service was terminated without notice after one month of service. Complainant seeks to be reimbursed for the prepaid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/10/03
Intervention deadline: N/A

CT03-113 In the Matter of the Complaint filed by David Oliver on behalf of Graham Tire Co., Sioux Falls, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year prepaid long distance service plan was purchased on February 27, 2003. Service was terminated without notice after approximately eight weeks of service. Complainant seeks to be reimbursed for the prepaid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/10/03
Intervention deadline: N/A

CT03-114 In the Matter of the Complaint filed by Bart Johnson, Revillo, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant states that he purchased a seven-year long distance service plan and that service was terminated prior to the termination date of the contract. Complainant seeks to be reimbursed for prepaid service not provided plus the interest that was paid for financing the service plan.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/10/03
Intervention deadline: N/A

CT03-115 **In the Matter of the Complaint filed by Richard (Rick) and Carolyn Bieber, Trail City, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.**

Complainants represent that they purchased a six-year prepaid long distance service plan. On June 5, 2003, the complainants discovered that service had been terminated without notice, three years before the end of the contract. Complainants seek to be reimbursed for the prepaid service not provided or to have service re-established for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/10/03
Intervention deadline: N/A

CT03-116 **In the Matter of the Complaint filed by Rodney and Linda Dikoff, Onaka, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.**

Complainants represent that they purchased a prepaid long distance service plan on December 20, 1999. The contract should have provided service through January 2007. On June 5, 2003, the service was terminated without notice on June 5, 2003. If the Respondent is unable to re-establish service, Complainants seek to be reimbursed for the prepaid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/10/03
Intervention deadline: N/A

CT03-117 **In the Matter of the Complaint filed by Jeffrey Pederson on behalf of Hagan Benefits, Inc., Sioux Falls, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.**

Complainant's representative states that on December 10, 2002, a four-year prepaid long distance service plan was purchased from the respondent. Service was established on February 11, 2003. However, two of the lines were not transferred and were billed by the previous carrier at a casual rate. On June 3, 2003, service was terminated without notice. Complainant seeks to be reimbursed for the prepaid service not provided. Complainant also seeks to have the PUC direct the Respondent to pay the previous carrier for the charges on the lines that they failed to transfer and to direct the previous carrier to re-rate the charges to the existing plan rate and to halt all collection activities until this entire matter is resolved.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/11/03
Intervention deadline: N/A

CT03-118 **In the Matter of the Complaint filed by Tammy Korpal on behalf of Midland Publishing and Printing, Milbank, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.**

Complainant's representative states that a six-year prepaid long distance service plan was purchased from the respondent. Service was terminated without notice after approximately 10 months of service. Complainant seeks to be reimbursed for the full purchase price of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/16/03
Intervention deadline: N/A

TELECOMMUNICATIONS

TC03-111 In the Matter of the Establishment of Switched Access Revenue Requirement for Cheyenne River Sioux Tribe Telephone Authority.

On July 10, 2003, Cheyenne River Sioux Tribe Telephone Authority, Eagle Butte, 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 Carriers Association.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 07/10/03
Intervention Deadline: 08/01/03

TC03-112 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and WaveSent, L.L.C.

On July 16, 2003, the Commission received a filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and WaveSent, L.L.C. According to the parties, the Agreement is being amended to include the addition of a Single Point of Presence as set forth in Attachment 1 and Exhibit A, which are attached to the Amendment. The original Agreement was approved on March 7, 2003, in Docket TC03-044. 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 August 3, 2001. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 07/16/03
Initial Comments Due: 08/05/03

TC03-113 In the Matter of the Filing by Northern Valley Communications, LLC for Approval of Revisions to its Intrastate Switched Access Tariff.

Northern Valley Communications (NVC) has filed revised pages to NVC's Intrastate Switched Access Tariff No. 1 for Commission approval. Previously, NVC was granted exemption from developing intrastate switched access rates based on company specific costs. NVC's revised tariff rates are based on a statewide average in accordance with ARSD 20:10:27:12.

Staff Analyst: Michele Farris
Staff Attorney: Karen Cremer
Date Docketed: 07/16/03
Intervention Deadline: 08/01/03

TC03-114 In the Matter of the Application of Yak Communications (America) Inc. for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.

Yak Communications (America) Inc. has filed an application for a Certificate of Authority to provide resold interexchange telecommunications services in South Dakota. The applicant intends to provide resold interexchange services, including 1+ long distance, 10-10 casual calling services and toll-free services throughout South Dakota.

Staff Analyst: Bonnie Bjork
Staff Attorney: Kelly Frazier
Date Docketed: 07/16/03
Intervention Deadline: 08/01/03

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY	))))	**ORDER ASSESSING FILING FEE** **TC03-111**

On July 10, 2003, Cheyenne River Sioux Tribe Telephone Authority (CRSTTA) filed for approval by the Public Utilities Commission (Commission) its 2002 Intrastate Switched Access Cost Study.

On July 17, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of August 1, 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 CRSTTA 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 CRSTTA 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: Delaine Kolbo

Date: 9/25/03

(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

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MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: Cheyenne River Sioux Tribe Telephone Authority, Eagle Butte, SD
Switched Access Revenue Requirement, TC03-111

DATE: April 26, 2004

Cheyenne River Sioux Tribe Telephone Authority (CRST) filed an Intrastate Switched Access Cost Study pursuant to ARSD Chapters 20:10:27 to 20:10:29, inclusive on July 10, 2003, based on the twelve months ended December 31, 2002. The cost study submitted by CRST developed a revenue requirement of $979,432. CRST's cost study did not include an adjustment for Global Crossing and MCI/Worldcom uncollectibles. CRST's access minutes of use for 2002 were 5,009,300. CRST is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, CRST'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 17, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of August 1, 2003, to interested individuals and entities. No interventions were received by the Commission. On September 16, 2003, the Commission voted to assess CRST 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 CRST on July 16, 2003, August 5, 2003, December 17, 2003, and in a telephone conversation on January 27, 2004, requested the actual investment amounts. Staff reviewed trial balances for 2002, supporting documentation for adjustments that were proposed by CRST in the cost study, access minutes of use, and traffic factor support.

Staff requested, and CRST agreed, to move DSL equipment to the interstate jurisdiction in the cost study; removed Chamber dues, contributions, and gifts from the cost study; and included an adjustment for preparing the cost study. The intrastate cost study expense of $14,875 is not being amortized as CRST has informed Staff that CRST is planning on filing a switched access study in 2004. The revenue requirement for CRST with the above adjustments is $981,992. CRST has proposed that the original revenue requirement be accepted as it is within $3000 of the revised cost study revenue requirement. Staff recommends that the Commission accept the lower revenue requirement of $979,432 as proposed by CRST.

Respectively submitted: Harlan Best

cc Douglas J. Neff, Johnson Stone & Pagano

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR CHEYENNE RIVER SIOUX TRIBE TELEPHONE AUTHORITY	))))	**ORDER APPROVING REVENUE REQUIREMENT** **TC03-111**

On July 10, 2003, Cheyenne River Sioux Tribe Telephone Authority (CRSTTA) filed for approval by the Public Utilities Commission (Commission) its 2002 Intrastate Switched Access Cost Study.

On July 17, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of August 1, 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 CRSTTA'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 CRSTTA'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: Delaine Kolbo

Date: 12/13/04

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

ROBERT K. SAHR, Chairman

GARY HANSON, Commissioner

JAMES A. BURG, Commissioner