

June 24, 2004

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

RECEIVED
JUN 25 2004
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ref: SD 5418 - 1.7
2003 Switched Access Filing

Dear Ms. Bonrud:

On behalf of City of Brookings Municipal Telephone Department, enclosed is their 2003 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission.

City of Brookings Municipal Telephone Department requests confidentiality for a period of five years for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to this filing, in accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1).

The contact for the confidentiality request is as follows:

Peter Rasmusson
General Manager, Telecommunications Consulting and Engineering
Martin Group, Inc.
1515 North Sanborn Boulevard
Mitchell, SD 57301
(605) 995-6831

The following documentation is included in this study:

1. Five (5) copies of the PUC Summary Forms
2. One (1) original and four (4) copies of the Cost Study Certification Form
3. One (1) copy of the program disk

and five (5) copies of the following backup (to be treated as proprietary):

4. Trial Balance as of 12/31/03 (provided by the company)
5. Trial Balance Worksheet for Year Ending 12/31/03

June 24, 2004

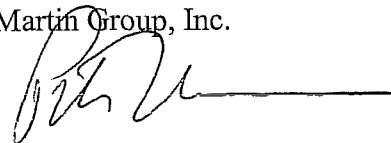
Page 2 of 2

6. Reclassification Entries
7. Known and Measurable Entries
8. Nonregulated Removal Worksheet
9. Direct Assignment Worksheet
10. Depreciation Expense and Reserve Summary
11. Account Code 6610.0, Sales and Advertising Expense
12. Account Code 6622.0, Directory Services Expense
13. Account Codes 6623.0, Customer Services with Separations Backup
14. Account Codes 6710.0, Executive and Planning
15. Account Codes 6720.0, General and Administrative
16. Land and Building Investment Worksheet
17. Central Office Equipment Worksheets
18. Outside Plant Equipment Worksheet
19. Interexchange Circuit and Circuit Mile Summary
20. Loop Study Summary
21. Allocation Factor Worksheets
22. Access Minutes of Use Summary by Month

The Intrastate Switched Access revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which they concur, will include Alliance's revenue requirement in the development of the LECA Access Tariff rates.

If you have any questions or comments, please feel free to contact me at 605-995-6831.

Sincerely,
Martin Group, Inc.



Peter Rasmusson

PR/alk

Attachments: Summary Forms and Access Study Backup (5)
Program Disk (1)

cc: Craig Osvog, Executive Vice President/General Manager (w/ encl.)
Laura Julius, Director of Finance (w/ encl.)

I am Peter Rasmusson. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2003 Intrastate Switched Access filing for

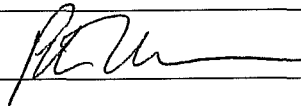
City of Brookings Municipal Telephone Department

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

Date:

6/24/04

Certifying Signature:



Name:

Peter Rasmusson

Title:

General Manager

SUMMARY
FORMS

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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	\$2,635,650	J13	\$1,788,360	\$571,853	\$0	\$265,332	\$0	\$10,104	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	\$263,565		\$178,836	\$57,185	\$0	\$26,533	\$0	\$1,010	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$263,565		\$178,836	\$57,185	\$0	\$26,533	\$0	\$1,010	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	1,273,949	J33-35, 40	478,165	473,643	63,479	216,529	10,250	31,884	O.K.
24									
25 Total IntraLATA Rev. Req.	\$1,537,514		\$657,001	\$530,828	\$63,479	\$243,062	\$10,250	\$32,894	O.K.
26									
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$1,537,514		\$657,001	\$530,828	\$63,479	\$243,062	\$10,250	\$32,894	
ACCESS ELEMENT MINUTES OF USE			18,584,002	18,584,002		18,584,002			
ACCESS RATE PER MINUTE	\$0.076996		\$0.035353	\$0.028564		\$0.013079			

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18 Net Investment	\$12,190,215	C68	\$9,554,565	\$0	\$2,624,771	\$0	\$10,879	\$2,635,650	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	\$1,219,022		\$955,457	\$0	\$262,477	\$0	\$1,088	\$263,565	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$1,219,022		\$955,457	\$0	\$262,477	\$0	\$1,088	\$263,565	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	143,759	H44	112,669	0	30,979	0	111	31,090	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$1,075,263		\$842,788	\$0	\$231,498	\$0	\$977	\$232,475	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	6,963,357	I196	5,689,408	0	1,236,817	0	37,132	1,273,949	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	\$8,182,379		\$6,644,865	\$0	\$1,499,294	\$0	\$38,220	\$1,537,514	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	\$8,182,379		\$6,644,865	\$0	\$1,499,294	\$0	\$38,220	\$1,537,514	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$3,557,153	D33	\$2,819,621	\$0	\$735,559	\$0	\$1,973	\$737,532	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	9,900,630	D68	7,997,293	0	1,903,337	0	0	1,903,337	O.K.
17 COE Transmission Equipment	4,642,474	D85	3,832,648	0	806,675	0	3,151	809,826	O.K.
18									
19 Total COE	\$14,543,104		\$11,829,941	\$0	\$2,710,012	\$0	\$3,151	\$2,713,163	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	9,643,076	D137	7,341,528	0	2,291,284	0	10,263	2,301,548	O.K.
22									
23 Total COE, IOT, C&WF	\$24,186,180		\$19,171,470	\$0	\$5,001,296	\$0	\$13,415	\$5,014,710	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	\$15,076	D209	\$0	\$0	\$15,076	\$0	\$0	\$15,076	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$27,758,409		\$21,991,090	\$0	\$5,751,931	\$0	\$15,388	\$5,767,319	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	2,275,087	D218-219	1,802,396	0	471,430	0	1,261	472,691	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$2,275,087		\$1,802,396	\$0	\$471,430	\$0	\$1,261	\$472,691	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$30,033,496		\$23,793,486	\$0	\$6,223,361	\$0	\$16,649	\$6,240,010	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

			Intrastate						
			Message Telephone Service			Private Line		TOTAL	
***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(18,378,163)	E34	(14,658,794)	0	(3,711,752)	0	(7,618)	(3,719,369)	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	\$11,655,333		\$9,134,692	\$0	\$2,511,610	\$0	\$9,031	\$2,520,641	O.K.
62									
63 Materials and Supplies	332,612	H31	253,226	0	79,032	0	354	79,386	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	202,270	Formula	166,646	0	34,129	0	1,494	35,624	O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$12,190,215		\$9,554,565	\$0	\$2,624,771	\$0	\$10,879	\$2,635,650	O.K.
69									

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	3,557,153	H33	2,819,621	0	735,559	0	1,973	737,532	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$3,557,153		\$2,819,621	\$0	\$735,559	\$0	\$1,973	\$737,532	O.K.
32									
33 Tot. Land and Support Assets	\$3,557,153		\$2,819,621	\$0	\$735,559	\$0	\$1,973	\$737,532	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63 CAT 3 Local Sw. Allocable	\$9,900,630	G15	\$7,997,293	\$0	\$1,903,337	\$0	\$0	\$1,903,337	O.K.
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65									
66 Total CAT 3	\$9,900,630		\$7,997,293	\$0	\$1,903,337	\$0	\$0	\$1,903,337	O.K.
67									O.K.
68 Total COE Sw. CAT 2&3	\$9,900,630		\$7,997,293	\$0	\$1,903,337	\$0	\$0	\$1,903,337	O.K.
69	=====		=====	=====	=====	=====	=====	=====	
70									
71 COE TRANSMISSION:									
72									
73 CAT 4.12 Exchange Trunk	\$421,786	123	\$421,786	\$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	2,322,965	G13	1,742,224	0	580,741	0	0	580,741	O.K.
76 CAT 4.13 PL, WATS, Local	112,285	F18	109,508	0	0	0	2,776	2,776	O.K.
77 CAT 4.13 Direct	352,204	V45	352,204	0	0	0	0	0	O.K.
78 CAT 4.23 Message	560,038	G18	415,190	0	144,848	0	0	144,848	O.K.
79 CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80 CAT 4.23 Direct	29,623	V48	29,248	0	0	0	375	375	O.K.
81 CAT 4.3 H/R Message	843,573	G29	762,487	0	81,086	0	0	81,086	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	\$4,642,474		\$3,832,648	\$0	\$806,675	\$0	\$3,151	\$809,826	O.K.
86	=====		=====	=====	=====	=====	=====	=====	
87									
88 INFORMATION ORIGATION/TERMINATION:									
89									
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93									
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95	=====		=====	=====	=====	=====	=====	=====	
96									

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	414,171	F31	\$403,931	\$0	\$0	\$0	\$10,240	\$10,240	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	8,568,449	G13	6,426,337	0	2,142,112	0	0	2,142,112	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	\$8,982,620		\$6,830,267	\$0	\$2,142,112	\$0	\$10,240	\$2,152,353	O.K.
119									
120 CAT 2 C&WF	\$43,545	G28	\$43,545	\$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	\$43,545		\$43,545	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	554,498	G17	411,083	0	143,415	0	0	\$143,415	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	2,520	V79	2,497	0	0	0	23	23	O.K.
128									
129 Total CAT 3 C&WF	\$557,018		\$413,580	\$0	\$143,415	\$0	\$23	\$143,438	O.K.
130									
131 CAT 4 Message	\$59,893	G29	\$54,136	\$0	\$5,757	\$0	\$0	\$5,757	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	\$59,893		\$54,136	\$0	\$5,757	\$0	\$0	\$5,757	O.K.
136									
137 TOTAL C&WF	\$9,643,076		\$7,341,528	\$0	\$2,291,284	\$0	\$10,263	\$2,301,548	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.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	=====		=====	=====	=====	=====	=====	=====	
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	
188									
189 TPIS, EXCL. ACCT. No. 2690	\$27,743,333		\$21,991,090	\$0	\$5,736,855	\$0	\$15,388	\$5,752,243	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	15,076	V100	0	0	15,076	0	0	15,076	O.K.
208									
209 Total Intangible Assets	\$15,076		\$0	\$0	\$15,076	\$0	\$0	\$15,076	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.	2,275,087	H35	1,802,396	0	471,430	0	1,261	472,691	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	\$2,275,087		\$1,802,396	\$0	\$471,430	\$0	\$1,261	\$472,691	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$2,184,039	H13	\$1,731,205	\$0	\$451,623	\$0	\$1,211	\$452,834	O.K.	
16 COE Switching	9,211,099	H19	7,440,320	0	1,770,779	0	0	1,770,779	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	2,660,644	H20	2,196,525	0	462,313	0	1,806	464,119	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	4,322,381	H31	3,290,743	0	1,027,038	0	4,600	1,031,638	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$18,378,163		\$14,658,794	\$0	\$3,711,752	\$0	\$7,618	\$3,719,369	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.	\$18,378,163		\$14,658,794	\$0	\$3,711,752	\$0	\$7,618	\$3,719,369	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	Private Line									
	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate		Intrastate		Extended Area Service (H)	Other (I)		
			InterLATA	IntraLATA	InterLATA	IntraLATA				
			(D)	(E)	(F)	(G)				
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	15,789	15,061	0	0	0	18	0	710	O.K.	
16 Avg. Cost per Loop	154.24	154.24	154.24	154.24	154.24	154.24	154.24	154.24		
17										
18 CAT 4.13 Exch Ln. Invest.	\$2,435,250	\$2,322,965	\$0	\$0	\$0	\$2,776	\$0	\$109,508		
19										
20										
21 Circuit Terminations	478	478	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	1,171.63	1,171.63	1,171.63	1,171.63	1,171.63	1,171.63	1,171.63	1,171.63		
23										
24 CAT 4.23 Other IX	\$560,038	\$560,038	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	15,789	15,061	0	0	0	18	0	710		
30 Loops Factor	1.000000	0.953892	0.000000	0.000000	0.000000	0.001140	0.000000	0.044968		
31 CAT 1 Exchange C&WF	\$8,982,620	\$8,568,449	\$0	\$0	\$0	\$10,240	\$0	\$403,931	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	14,944	14,944	0	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$554,498	\$554,498	\$0	\$0	\$0	\$0	\$0	\$0		

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

				Intrastate					
***** FCC PART 36 *****				Message Telephone Service		Private Line		TOTAL	
Physical Allocation Factors				InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact. (SPF)	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14									
15	Dial Equipment Minutes (DEM)	DEM	0.807756	0.000000	0.192244	0.000000	0.000000	0.192244	O.K.
16									
17	Conversation Minute-Miles	CMM	0.741361	0.000000	0.258639	0.000000	0.000000	0.258639	O.K.
18	Conversation Minutes	CM	0.741361	0.000000	0.258639	0.000000	0.000000	0.258639	O.K.
19	Subscriber Minutes (SLU)	SLU	0.903878	0.000000	0.096122	0.000000	0.000000	0.096122	O.K.
20									
21	TSPS Processor Time	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	WST	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	WSA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25									
26	COE CAT 2 Minutes	CT2	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27									
28	Exchange Trunk Minutes	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	HRM	0.903878	0.000000	0.096122	0.000000	0.000000	0.096122	O.K.
30									
31	C&WF CAT 4, WATS	CT4	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
32									
33	Equal Access MOU	EAM	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
34									
35	Current Billings	CB	0.948201	0.000000	0.051513	0.000000	0.000286	0.051799	O.K.
36	EU Presubscription Factor	EPRE	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
37	EU MTS & WATS Factor	EMTS	0.583008	0.000000	0.416992	0.000000	0.000000	0.416992	O.K.
38	EU Access, P/L and All Other Factor	EPLO	0.943706	0.000000	0.000649	0.000000	0.055645	0.056294	O.K.
39	IX Special Access Factor	ISPA	0.981013	0.000000	0.000000	0.000000	0.018987	0.018987	O.K.
40	IX Switched Access Factor	ISWA	0.398854	0.000000	0.601146	0.000000	0.000000	0.601146	O.K.
41	IX Billing & Collection Services Factor	IBC	0.530201	0.000000	0.469799	0.000000	0.000000	0.469799	O.K.
42	Coin Revenue Percent	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	TLM	0.613443	0.000000	0.386557	0.000000	0.000000	0.386557	O.K.
44	Relative Users Percent	RUP	0.941135	0.000000	0.058300	0.000000	0.000565	0.058865	O.K.
45	CABS Percent	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	FD	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.792662	0.000000	0.206783	0.000000	0.000555	0.207338	O.K.
14 Land and Support Assets	1.000000	D33	0.792662	0.000000	0.206783	0.000000	0.000555	0.207338	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	0.807756	0.000000	0.192244	0.000000	0.000000	0.192244	O.K.
19 COE Total Switching	1.000000	D68	0.807756	0.000000	0.192244	0.000000	0.000000	0.192244	O.K.
20 COE Transmission	1.000000	D85	0.825561	0.000000	0.173760	0.000000	0.000679	0.174439	O.K.
21 Total COE	1.000000	C19	0.813440	0.000000	0.186343	0.000000	0.000217	0.186560	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	0.760387	0.000000	0.238473	0.000000	0.001140	0.239613	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.742490	0.000000	0.257469	0.000000	0.000041	0.257510	O.K.
30 C&WF CAT 4	1.000000	D135	0.903878	0.000000	0.096122	0.000000	0.000000	0.096122	O.K.
31 Total C&WF	1.000000	D137	0.761326	0.000000	0.237609	0.000000	0.001064	0.238674	O.K.
32									
33 Total Equipment	1.000000	C23	0.792662	0.000000	0.206783	0.000000	0.000555	0.207338	O.K.
34									
35 TPIS	1.000000	C32	0.792232	0.000000	0.207214	0.000000	0.000554	0.207768	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.792662	0.000000	0.206783	0.000000	0.000555	0.207338	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	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42									
43 Long-term PUC	1.000000	C36	0.792232	0.000000	0.207214	0.000000	0.000554	0.207768	O.K.
44 Net Telephone Plant	1.000000	C61	0.783735	0.000000	0.215490	0.000000	0.000775	0.216265	O.K.
45 Total Net Investment	1.000000	C68	0.783790	0.000000	0.215318	0.000000	0.000892	0.216210	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	0.826427	0.000000	0.134007	0.000000	0.039566	0.173573	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.819764	0.000000	0.171649	0.000000	0.008587	0.180236	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.807161	0.000000	0.184385	0.000000	0.008455	0.192839	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$10,879	H14	\$8,623	\$0	\$2,250	\$0	\$6	\$2,256	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$10,879		\$8,623	\$0	\$2,250	\$0	\$6	\$2,256	O.K.	
19										
20 General Support, Alloc.	\$195,069	H14	\$154,624	\$0	\$40,337	\$0	\$108	\$40,445	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$195,069		\$154,624	\$0	\$40,337	\$0	\$108	\$40,445	O.K.	
24										
25 Central Office Eq., Alloc.	\$499,035	H21	\$405,935	\$0	\$92,992	\$0	\$108	\$93,100	O.K.	
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$499,035		\$405,935	\$0	\$92,992	\$0	\$108	\$93,100	O.K.	
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.	
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.	
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.	
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
36										
37 Cable & Wire, Alloc.	\$688,247	H31	\$523,981	\$0	\$163,534	\$0	\$733	\$164,266	O.K.	
38 Cable & Wire, Direct	347,616	V159	254,223	0	93,393	0	0	93,393	O.K.	
39										
40 Total C&WF Exp.	\$1,035,863		\$778,204	\$0	\$256,927	\$0	\$733	\$257,659	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$1,740,846		\$1,347,386	\$0	\$392,505	\$0	\$955	\$393,460	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$1,534,898		\$1,184,139	\$0	\$349,919	\$0	\$841	\$350,759	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$90,063	H36	\$71,390	\$0	\$18,624	\$0	\$50	\$18,673	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$90,063		\$71,390	\$0	\$18,624	\$0	\$50	\$18,673	O.K.	
64										
65 Network Operations, Alloc.	\$265,842	H33	\$210,723	\$0	\$54,972	\$0	\$147	\$55,119	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$265,842		\$210,723	\$0	\$54,972	\$0	\$147	\$55,119	O.K.	
69										
70 Total Access Expenses	\$263,340	V180	\$263,340	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$235,237	H13	\$186,463	\$0	\$48,643	\$0	\$130	\$48,774	O.K.	
73 Depr., COE Switching	1,054,993	H19	852,177	0	202,816	0	0	202,816	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	489,471	H20	404,088	0	85,050	0	332	85,383	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	399,676	H31	304,284	0	94,967	0	425	95,392	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$2,179,377		\$1,747,013	\$0	\$431,476	\$0	\$888	\$432,364	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.	\$2,179,377		\$1,747,013	\$0	\$431,476	\$0	\$888	\$432,364	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,798,622		\$2,292,465	\$0	\$505,071	\$0	\$1,086	\$506,157	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$236,825	G35	\$224,558	\$0	\$12,200	\$0	\$68	\$12,267	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$236,825		\$224,558	\$0	\$12,200	\$0	\$68	\$12,267	O.K.	
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.	
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$112,239	V195	\$112,239	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	307,973	G19	278,370	0	29,603	0	0	29,603	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$420,212		\$390,609	\$0	\$29,603	\$0	\$0	\$29,603	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$9,603	G36	\$4,802	\$0	\$4,802	\$0	\$0	\$4,802	O.K.	
124 Bus. Ofc., EU MTS & WATS	10,925	G37	6,369	0	4,556	0	0	4,556	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	243,797	G38	230,073	0	158	0	13,566	13,724	O.K.	
126 Bus. Ofc., IXC Special Access	479	G39	470	0	0	0	9	9	O.K.	
127 Bus. Ofc., IXC Switched Access	4,500	G40	1,795	0	2,705	0	0	2,705	O.K.	
128 Bus. Ofc., IXC B & C Services	75	G41	40	0	35	0	0	35	O.K.	
129 Coin Collect & Admin.	1,627	G42	1,627	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$271,006		\$245,175	\$0	\$12,256	\$0	\$13,575	\$25,831	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	O.K.	
135 Cust. Serv., Other B&C	4,996	G44	4,702	0	291	0	3	294	O.K.	
136 Cust. Serv., CABS	66,881	G45	33,441	0	33,441	0	0	33,441	O.K.	
137 Cust. Serv., EU Common Line	290	V209	290	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$72,167		\$38,432	\$0	\$33,732	\$0	\$3	\$33,735	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$343,173		\$283,607	\$0	\$45,988	\$0	\$13,578	\$59,566	O.K.	
142										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$304,688	H48	\$251,802	\$0	\$40,830	\$0	\$12,055	\$52,886	O.K.
157 Other Cust. Serv., Direct	2,516	V211	2,516	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$307,204		\$254,318	\$0	\$40,830	\$0	\$12,055	\$52,886	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$1,307,414		\$1,153,093	\$0	\$128,620	\$0	\$25,701	\$154,321	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Pil. Spec., ex Support	\$1,534,898	44	\$1,184,139	\$0	\$349,919	\$0	\$841	\$350,759	O.K.
167 Total Network Oper. Exp.	265,842	68	210,723	0	54,972	0	147	55,119	O.K.
168 Total Customer Operations	1,307,414	161	1,153,093	0	128,620	0	25,701	154,321	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$3,108,154		\$2,547,954	\$0	\$533,511	\$0	\$26,689	\$560,200	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$239,427	H50	\$196,274	\$0	\$41,097	\$0	\$2,056	\$43,153	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$239,427		\$196,274	\$0	\$41,097	\$0	\$2,056	\$43,153	O.K.
179									
180 Admin. & General, Allocable	\$854,137	H50	\$700,191	\$0	\$146,612	\$0	\$7,334	\$153,946	O.K.
181 Admin. & General, Direct	17,076	V231	0	0	17,076	0	0	17,076	O.K.
182									
183 Total Admin. and Gen.	\$871,213		\$700,191	\$0	\$163,688	\$0	\$7,334	\$171,022	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$1,110,640		\$896,465	\$0	\$204,785	\$0	\$9,390	\$214,175	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	5,835	V233	0	0	5,835	0	0	5,835	O.K.
192									
193 Total Non-income Taxes	\$5,835		\$0	\$0	\$5,835	\$0	\$0	\$5,835	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$6,963,357		\$5,689,408	\$0	\$1,236,817	\$0	\$37,132	\$1,273,949	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36		Common		Local		Information		Common		Billing and		Other	
IntraLATA Revenue		IntraLATA		Line		Switching				Transport		Collection			
Requirement Summary		Total		Source											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)							
13	Net Investment	\$2,635,650	K52	\$1,788,360	\$571,853	\$0	\$265,332	\$0	\$10,104	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	\$263,565		\$178,836	\$57,185	\$0	\$26,533	\$0	\$1,010	O.K.					
17															
18	AFUDC	0	N37	0	0	0	0	0	0	O.K.					
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.					
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.					
21															
22	Net Return	\$263,565		\$178,836	\$57,185	\$0	\$26,533	\$0	\$1,010	O.K.					
23															
24	Interest Expense	31,090	N67	21,095	6,746	0	3,130	0	119	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	\$232,475		\$157,741	\$50,440	\$0	\$23,403	\$0	\$891	O.K.					
30															
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.					
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.					
33	Operating Expenses and Taxes	1,273,949	O195	478,165	473,643	63,479	216,529	10,250	31,884	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	1,537,514	16+31+32+33	657,001	530,828	63,479	243,062	10,250	32,894	O.K.					
38															
39															
40	Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.					
41															
42															
43	TOTAL REVENUE REQUIREMENT	\$1,537,514		\$657,001	\$530,828	\$63,479	\$243,062	\$10,250	\$32,894	O.K.					
44															

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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	\$737,532	L25	\$149,104	\$488,677	\$0	\$96,307	\$0	\$3,444	O.K.	
14										
15 Central Office Equipment	\$2,713,163	L70	\$580,741	\$1,903,337	\$0	\$225,934	\$0	\$3,151	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,301,548	L117	2,142,112	0	0	149,172	0	10,263	O.K.	
18										
19 Total COE, IOT, C&WF	\$5,014,710		\$2,722,854	\$1,903,337	\$0	\$375,105	\$0	\$13,415	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$5,752,243		\$2,871,957	\$2,392,014	\$0	\$471,413	\$0	\$16,859	O.K.	
24 Total Intangible Assets	15,076	L144	7,527	6,269	0	1,236	0	44	O.K.	
25										
26 Total Plant In Service	\$5,767,319		\$2,879,485	\$2,398,283	\$0	\$472,648	\$0	\$16,903	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	472,691	L164	236,003	196,564	0	38,738	0	1,385	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$6,240,010		\$3,115,488	\$2,594,847	\$0	\$511,387	\$0	\$18,289	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,719,369	M23	1,384,549	2,070,819	0	255,480	0	8,521	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	\$2,520,641		\$1,730,939	\$524,028	\$0	\$255,907	\$0	\$9,767	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	79,386	L173	39,635	33,012	0	6,506	0	233	O.K.	
49 Cash Working Capital	35,624	L175	17,786	14,814	0	2,919	0	104	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$2,635,650		\$1,788,360	\$571,853	\$0	\$265,332	\$0	\$10,104	O.K.	
53										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$735,559	N28	\$148,705	\$487,370	\$0	\$96,050	\$0	\$3,435	O.K.
21	Support Assets, Private Line	1,973	N28	399	1,307	0	258	0	9	O.K.
22										
23	Total Support Assets	\$737,532		\$149,104	\$488,677	\$0	\$96,307	\$0	\$3,444	O.K.
24										
25	Total Land and Supp. Assets	\$737,532		\$149,104	\$488,677	\$0	\$96,307	\$0	\$3,444	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	\$1,903,337	(E)	\$0	\$1,903,337	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$1,903,337		\$0	\$1,903,337	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$1,903,337		\$0	\$1,903,337	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	580,741	(D)	580,741	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	2,776	(I)	0	0	0	0	0	2,776	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	144,848	(G)	0	0	0	144,848	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	375	(G)	0	0	0	0	0	375	O.K.
65	COE H/R Message	81,086	(G)	0	0	0	81,086	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$809,826		\$580,741	\$0	\$0	\$225,934	\$0	\$3,151	O.K.
69										
70	Total Central Office Equip.	\$2,713,163		\$580,741	\$1,903,337	\$0	\$225,934	\$0	\$3,151	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	\$10,240	(I)	\$0	\$0	\$0	\$0	\$0	\$10,240	O.K.
83	Exchange Message	2,142,112	(D)	2,142,112	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	\$2,152,353		\$2,142,112	\$0	\$0	\$0	\$0	\$10,240	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	\$143,415	(G)	\$0	\$0	\$0	\$143,415	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	23	(G)	0	0	0	0	0	23	O.K.
96										
97	Total Interexchange C&WF	\$143,438		\$0	\$0	\$0	\$143,415	\$0	\$23	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$5,757	(G)	\$0	\$0	\$0	\$5,757	\$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	\$5,757		\$0	\$0	\$0	\$5,757	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$2,301,548		\$2,142,112	\$0	\$0	\$149,172	\$0	\$10,263	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$15,076	N37	\$7,527	\$6,269	\$0	\$1,236	\$0	\$44	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	472,691	N46	236,003	196,564	0	38,738	0	1,385	O.K.
165										
166	Total Plt. Under Const.	\$472,691		\$236,003	\$196,564	\$0	\$38,738	\$0	\$1,385	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	\$79,386	N37	\$39,635	\$33,012	\$0	\$6,506	\$0	\$233	O.K.
174										
175	CASH WORKING CAPITAL	\$35,624	N37	\$17,786	\$14,814	\$0	\$2,919	\$0	\$104	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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	\$452,834	N28	\$91,548	\$300,040	\$0	\$59,131	\$0	\$2,115	O.K.
16 COE Switching	1,770,779	L44	0	1,770,779	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	464,119	L68	332,828	0	0	129,485	0	1,806	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,031,638	L117	960,173	0	0	66,864	0	4,600	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$3,719,369		\$1,384,549	\$2,070,819	\$0	\$255,480	\$0	\$8,521	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.	\$3,719,369		\$1,384,549	\$2,070,819	\$0	\$255,480	\$0	\$8,521	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$2,713,163	L70	\$580,741	\$1,903,337	\$0	\$225,934	\$0	\$3,151	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,301,548	L117	2,142,112	0	0	149,172	0	10,263	O.K.
16										
17	Total	\$5,014,710		\$2,722,854	\$1,903,337	\$0	\$375,105	\$0	\$13,415	O.K.
18	Factor	1.000000		0.542973	0.379551	0.000000	0.074801	0.000000	0.002675	O.K.
19										
20	Sum: Sw., Trans., Other	\$2,291,857	17	\$0	\$1,903,337	\$0	\$375,105	\$0	\$13,415	O.K.
21	Factor	1.000000		0.000000	0.830478	0.000000	0.163669	0.000000	0.005853	O.K.
22										
23	Central Office Equipment	\$2,713,163	L70	\$580,741	\$1,903,337	\$0	\$225,934	\$0	\$3,151	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	159,435	L117-83	0	0	0	149,172	0	10,263	O.K.
26										
27	Total	\$2,872,598		\$580,741	\$1,903,337	\$0	\$375,105	\$0	\$13,415	O.K.
28	Factor	1.000000		0.202166	0.662584	0.000000	0.130581	0.000000	0.004670	O.K.
29										
30	General Support Facilities	\$737,532	L25	\$149,104	\$488,677	\$0	\$96,307	\$0	\$3,444	O.K.
31	Central Office Equipment	2,713,163	13	580,741	1,903,337	0	225,934	0	3,151	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,301,548	15	2,142,112	0	0	149,172	0	10,263	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$5,752,243		\$2,871,957	\$2,392,014	\$0	\$471,413	\$0	\$16,859	O.K.
37	Factor	1.000000		0.499276	0.415840	0.000000	0.081953	0.000000	0.002931	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$5,735,384	36	\$2,871,957	\$2,392,014	\$0	\$471,413	\$0	\$0	O.K.
40	Factor	1.000000		0.500744	0.417063	0.000000	0.082194	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	\$5,767,319	K26	\$2,879,485	\$2,398,283	\$0	\$472,648	\$0	\$16,903	O.K.
46	Factor	1.000000		0.499276	0.415840	0.000000	0.081953	0.000000	0.002931	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$621,574	O171	\$234,297	\$175,388	\$47,160	\$133,487	\$7,782	\$23,459		O.K.
64 Factor	1.000000		0.376942	0.282168	0.075873	0.214757	0.012520	0.037742		(0)
65										
66 Net Investment	\$2,635,650	J13	\$1,788,360	\$571,853	\$0	\$265,332	\$0	\$10,104		O.K.
67 Factor	1.000000		0.678527	0.216969	0.000000	0.100670	0.000000	0.003834		O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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.	\$2,256	N37	\$1,126	\$938	\$0	\$185	\$0	\$7	O.K.	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$2,256		\$1,126	\$938	\$0	\$185	\$0	\$7	O.K.	
19										
20 General Support, Alloc.	\$40,445	N30	\$8,177	\$26,798	\$0	\$5,281	\$0	\$189	O.K.	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$40,445		\$8,177	\$26,798	\$0	\$5,281	\$0	\$189	O.K.	
24										
25 Central Office Eq., Alloc.	\$93,100	N31	\$19,928	\$65,311	\$0	\$7,753	\$0	\$108	O.K.	
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$93,100		\$19,928	\$65,311	\$0	\$7,753	\$0	\$108	O.K.	
29										
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Other IOT	0	N43	0	0	0	0	0	0	O.K.	
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.	
33										
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
35										
36 Cable & Wire, Alloc.	\$164,266	N33	\$152,887	\$0	\$0	\$10,647	\$0	\$733	O.K.	
37 Cable & Wire, Direct	93,393	Direct	0	0	0	93,393	0	0	O.K.	
38										
39 Total C&WF Exp.	\$257,659		\$152,887	\$0	\$0	\$104,040	\$0	\$733	O.K.	
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$393,460		\$182,118	\$93,048	\$0	\$117,259	\$0	\$1,036	O.K.	
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$350,759		\$172,815	\$65,311	\$0	\$111,792	\$0	\$841	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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.	\$18,673	N18	\$10,139	\$7,088	\$0	\$1,397	\$0	\$50	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$18,673		\$10,139	\$7,088	\$0	\$1,397	\$0	\$50	O.K.
63									
64 Network Operations, Alloc.	\$55,119	N18	\$29,928	\$20,920	\$0	\$4,123	\$0	\$147	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$55,119		\$29,928	\$20,920	\$0	\$4,123	\$0	\$147	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$48,774	L23	\$9,860	\$32,317	\$0	\$6,369	\$0	\$228	O.K.
72 Depr., COE Switching	202,816	L44	0	202,816	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	85,383	L68	61,229	0	0	23,821	0	332	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	95,392	L117	88,784	0	0	6,183	0	425	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$432,364		\$159,874	\$235,133	\$0	\$36,372	\$0	\$985	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.	\$432,364		\$159,874	\$235,133	\$0	\$36,372	\$0	\$985	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$506,157		\$199,941	\$263,141	\$0	\$41,892	\$0	\$1,183	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		IntraLATA	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$12,267	N37	\$6,125	\$5,101	\$0	\$1,005	\$0	\$36	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$12,267		\$6,125	\$5,101	\$0	\$1,005	\$0	\$36	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	29,603	(F)	0	0	29,603	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$29,603		\$0	\$0	\$29,603	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	4,802	N40	\$2,404	\$2,003	\$0	\$395	\$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	13,724	(H)	0	0	0	0	0	13,724	O.K.
125	Bus. Ofc., EU Message	4,556	(H)	0	0	0	0	4,556	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	9	(I)	0	0	0	0	0	9	O.K.
128	Bus. Ofc., IX Switched Access	2,705	N40	1,355	1,128	0	222	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	35	(H)	0	0	0	0	35	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	\$25,831		\$3,759	\$3,131	\$0	\$617	\$4,591	\$13,733	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	294	(H)	0	0	0	0	294	0	O.K.
137	Cust. Serv., CABS	33,441	N21	0	27,772	0	5,473	0	196	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$33,735		\$0	\$27,772	\$0	\$5,473	\$294	\$196	O.K.
141										
142	Total BO, CS, OS, Dir.	\$89,169		\$3,759	\$30,903	\$29,603	\$6,091	\$4,885	\$13,929	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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.	\$52,886	142	\$2,229	\$18,328	\$17,557	\$3,612	\$2,897	\$8,261	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	(0)	O.K.
160									
161 Total Other Cust. Serv.	\$52,886		\$2,229	\$18,328	\$17,557	\$3,613	\$2,897	\$8,261	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$154,321		\$12,113	\$54,332	\$47,160	\$10,709	\$7,782	\$22,226	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Pit. Specific Exp.	\$393,460	41	\$182,118	\$93,048	\$0	\$117,259	\$0	\$1,036	O.K.
168 Total Pit Non-specific Exp.	73,793	62 + 67 +69	40,067	28,008	0	5,520	0	197	O.K.
169 Total Customer Operations	154,321	163	12,113	54,332	47,160	10,709	7,782	22,226	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$621,574		\$234,297	\$175,388	\$47,160	\$133,487	\$7,782	\$23,459	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$43,153	N64	\$16,266	\$12,176	\$3,274	\$9,267	\$540	\$1,629	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$43,153		\$16,266	\$12,176	\$3,274	\$9,267	\$540	\$1,629	O.K.
179									
180 Admin. & General, Allocable	\$153,946	N64	\$58,029	\$43,439	\$11,680	\$33,061	\$1,927	\$5,810	O.K.
181 Admin. & General, Direct	17,076	Direct	6,777	5,073	1,364	3,862	0	0	O.K.
182									
183 Total Admin. and Gen.	\$171,022		\$64,806	\$48,512	\$13,044	\$36,923	\$1,927	\$5,810	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$214,175		\$81,072	\$60,688	\$16,318	\$46,190	\$2,468	\$7,439	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	5,835	Direct	2,922	2,434	0	479	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$5,835		\$2,922	\$2,434	\$0	\$479	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$1,273,949		\$478,165	\$473,643	\$63,479	\$216,529	\$10,250	\$31,884	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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	\$0	Q52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17										
18 AFUDC	\$0	T37	0	0	0	0	0	0	0	O.K.
19 ITC Amortization	0	T37	0	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
21										
22 Net Return	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23										
24 Interest Expense	\$0	T67	0	0	0	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	T37	0	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
28										
29 After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Federal Income Taxes	0	29	0	0	0	0	0	0	0	O.K.
33 Operating Expenses and Taxes	0	U195	0	0	0	0	0	0	0	O.K.
34 Uncollectibles	0	Direct	0	0	0	0	0	0	0	O.K.
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
36										
37 Basis for Gross Receipts Tax	0	16+31+32+33	0	0	0	0	0	0	0	O.K.
38										
39										
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	0	O.K.
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	R164	0	0	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	0	S23	0	0	0	0	0	0	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	0	R173	0	0	0	0	0	0	0	O.K.
49 Cash Working Capital	0	R175	0	0	0	0	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
53										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
InterLATA Investment		InterLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$0		\$0	\$0	\$0	\$0	\$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	\$0	(E)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
InterLATA Investment		InterLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	0	(D)	0	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	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$0		\$0	\$0	\$0	\$0	\$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	0	(D)	0	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	\$0		\$0	\$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.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching	0	R44	0	0	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$0		\$0	\$0	\$0	\$0	\$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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	0	T37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	0	O.K.
15 C&W Facilities	0	R117	0	0	0	0	0	0	0	O.K.
16										
17 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19										
20 Sum: Sw., Trans., Other	\$0	17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22										
23 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	0	O.K.
25 C&WF, Excl. Exch. Message	0	R117-83	0	0	0	0	0	0	0	O.K.
26										
27 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29										
30 General Support Facilities	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Central Office Equipment	0	13	0	0	0	0	0	0	0	O.K.
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	0	O.K.
33 C&W Facilities	0	15	0	0	0	0	0	0	0	O.K.
34 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
35										
36 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38										
39 Sum: Com. Ln., Sw., Trans.	\$0	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	O.K.
43 IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45 Total TPIS	\$0	Q26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$0	U171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
65										
66 Net Investment	0	P13	0	0	0	0	0	0	0	O.K.
67 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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. Pit. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Pit. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Pit. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	0	R68	0	0	0	0	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** 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	\$0	T37	\$0	\$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	\$0		\$0	\$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	0	(H)	0	0	0	0	0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	O.K.
137 Cust. Serv., CABS	0	T21	0	0	0	0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141									
142 Total BO, CS, OS, Dir.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	0	62 + 67 +69	0	0	0	0	0	0	0	O.K.
169 Total Customer Operations	0	163	0	0	0	0	0	0	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179										
180 Admin. & General, Allocable	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 PERIOD ADDRESSED ENDING DECEMBER 31, 2003 WITH KNOWN & MEASURABLE CHANGES
 RUN DATE AND TIME 23-Jun-2004 09:42:51 AM

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

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	--	--	--	--	--	--	--
22 Land, Direct	0	--	0	0	0	0	0	0
23 Motor Vehicles	0	--	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--	--
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--
26 Garage Work Equipment	0	--	--	--	--	--	--	--
27 Other Work Equipment	3,557,153	--	--	--	--	--	--	--
28 Buildings, Allocable	0	--	--	--	--	--	--	--
29 Buildings, Direct	0	--	0	0	0	0	0	0
30 Furniture	0	--	--	--	--	--	--	--
31 Office Equipment	0	--	--	--	--	--	--	--
32 General Purpose Computers	0	--	--	--	--	--	--	--
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--
36 CAT 1 Oper. Sys., Other	0	--	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--
38 CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	9,900,630	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	421,786	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,435,250	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--
45 CAT 4.13 Direct	352,204	--	352,204	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	560,038	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--
48 CAT 4.23 Direct	29,623	--	29,248	0	0	0	375	375
49 CAT 4.3 H/R Message	843,573	--	--	--	--	--	--	--
50 CAT 4.3 WATS	0	--	0	0	0	0	0	0
51 CAT 4.3 Direct	0	--	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--
53 CAT 1 Coinless Pay Phones	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 2003 WITH KNOWN & MEASURABLE CHANGES

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70 CAT 2 CP Equipment	0	--	0	0	0	0	0	0
71 Reserved	0	--	--	--	--	--	--	--
72 Reserved	0	--	--	--	--	--	--	--
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	8,982,620	--	--	--	--	--	--	--
74 Other CAT 1 C&WF	0	--	0	0	0	0	0	0
75 CAT 2 C&WF	43,545	--	--	--	--	--	--	--
76 CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	554,498	--	--	--	--	--	--	--
78 Reserved	0	--	--	--	--	--	--	--
79 CAT 3 Direct	2,520	--	2,497	0	0	0	23	23
80 CAT 4 Message	59,893	--	--	--	--	--	--	--
81 CAT 4 WATS	0	--	0	0	0	0	0	0
82 CAT 4 Direct	0	--	0	0	0	0	0	0
83 Allocable Support Leases	0	--	--	--	--	--	--	--
84 Direct Support Leases	0	--	0	0	0	0	0	0
85 COE Operator	0	--	--	--	--	--	--	--
86 COE Tandem Switch	0	--	--	--	--	--	--	--
87 COE Local Switch	0	--	--	--	--	--	--	--
88 COE Transmission	0	--	--	--	--	--	--	--
89 COE Direct	0	--	0	0	0	0	0	0
90 IOT Leases	0	--	0	0	0	0	0	0
91 C&WF Leases	0	--	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	--	--	--	--	--	--	--
93 Leasehold Imp. COE Switching	0	--	--	--	--	--	--	--
94 Leasehold Imp. COE Operator	0	--	--	--	--	--	--	--
95 Leasehold Imp. COE Trans.	0	--	--	--	--	--	--	--
96 Leasehold Imp. IOT	0	--	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	--	0	0	0	0	0	0
98 Leasehold Imp. Other	0	--	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	--	--	--	--	--	--	--
100 Direct Acct. No. 2690	15,076	--	0	0	15,076	0	0	15,076
101 Materials and Supplies	332,612	--	--	--	--	--	--	--
102 RTB Stock	0	--	--	--	--	--	--	--
103 Tele. Plt. Adjust. - Alloc.	0	--	--	--	--	--	--	--
104 Tele. Plt. Adjust. - Direct	0	--	0	0	0	0	0	0
105 Other Assets, Net	0	--	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2003 WITH KNOWN & MEASURABLE CHANGES

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	2,275,087	--	--	--	--	--	--	--
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0
127								
128 RESERVES AND DEFERRALS:								
129 Acc. Depr. Support Assets	2,184,039	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	9,211,099	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	2,660,644	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	4,322,381	--	--	--	--	--	--	--
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.	10,879	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	0	0	0	0	0	0
150 General Support, Alloc.	195,069	--	--	--	--	--	--	--
151 General Support, Direct	0	--	0	0	0	0	0	0
152 Central Office Eq., Alloc.	499,035	--	--	--	--	--	--	--
153 Central Office Eq., Direct	0	--	0	0	0	0	0	0
154 Cust. Premises Equip.	0	--	--	--	--	--	--	--
155 Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--
156 Other IOT	0	--	--	--	--	--	--	--
157 IOT Direct	0	--	0	0	0	0	0	0
158 Cable & Wire, Alloc.	688,247	--	--	--	--	--	--	--
159 Cable & Wire, Direct	347,616	--	254,223	0	93,393	0	0	93,393

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2003 WITH KNOWN & MEASURABLE CHANGES

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176 Oth. Plt. and Equip., Alloc.	90,063	--	--	--	--	--	--	--	--
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	
178 Network Operations, Alloc.	265,842	--	--	--	--	--	--	--	
179 Network Operations, Direct	0	--	0	0	0	0	0	0	
180 Total Access Expense	263,340	--	263,340	0	0	0	0	0	
181 Depr., Support Assets	235,237	--	--	--	--	--	--	--	
182 Depr., COE Switching	1,054,993	--	--	--	--	--	--	--	
183 Depr., COE Operator	0	--	--	--	--	--	--	--	
184 Depr., COE Transmission	489,471	--	--	--	--	--	--	--	
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	
186 Depr., C&W Facilities	399,676	--	--	--	--	--	--	--	
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	236,825	--	--	--	--	--	--	--	
192 Marketing, Direct	0	--	0	0	0	0	0	0	
193 Operator Service, Alloc.	0	--	--	--	--	--	--	--	
194 Operator Service, Direct	0	--	0	0	0	0	0	0	
195 Classified Directory	112,239	--	112,239	0	0	0	0	0	
196 Alphabetical Directory	307,973	--	--	--	--	--	--	--	
197 Foreign Directory	0	--	--	--	--	--	--	--	
198 Bus. Ofc., EU Presubscription	9,603	--	--	--	--	--	--	--	
199 Bus. Ofc., EU MTS & WATS	10,925	--	--	--	--	--	--	--	
200 Bus. Ofc., EU Access, P/L & all Other	243,797	--	--	--	--	--	--	--	
201 Bus. Ofc., IXC Special Access	479	--	--	--	--	--	--	--	
202 Bus. Ofc., IXC Switched Access	4,500	--	--	--	--	--	--	--	
203 Bus. Ofc., IXC B & C Services	75	--	--	--	--	--	--	--	
204 Coin Collect & Admin.	1,627	--	--	--	--	--	--	--	
205 Cust. Svc., Direct	0	--	0	0	0	0	0	0	
206 Cust. Serv., Msg. Process	0	--	--	--	--	--	--	--	
207 Cust. Serv., Other B&C	4,996	--	--	--	--	--	--	--	
208 Cust. Serv., CABS	66,881	--	--	--	--	--	--	--	
209 Cust. Serv., EU Common Line	290	--	290	0	0	0	0	0	
210 Other Cust. Serv., Alloc.	304,688	--	--	--	--	--	--	--	
211 Other Cust. Serv., Direct	2,516	--	2,516	0	0	0	0	0	
212 Exec. and Planning, Alloc.	239,427	--	--	--	--	--	--	--	
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
ENDING DECEMBER 31, 2003 WITH KNOWN & MEASURABLE CHANGES

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230 Admin. & General, Allocable	854,137	--	--	--	--	--	--	--	--
231 Admin. & General, Direct	17,076	--	0	0	17,076	0	0	17,076	
232 Non-income Taxes, Allocable	0	--	--	--	--	--	--	--	
233 Non-income Taxes, Direct	5,835	--	0	0	5,835	0	0	5,835	
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	
237 Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--	
238 Gross Receipts Tax Rate	0.00%	--	--	--	--	--	--	--	
239 Rate of Return	10.00%	--	--	--	--	--	--	--	
240 AFUDC	0	--	--	--	--	--	--	--	
241 ITC Amortization	0	--	--	--	--	--	--	--	
242 Other Return Adjustments	0	--	0	0	0	0	0	0	
243 Contributions	0	--	--	--	--	--	--	--	
244 Interest Expense	143,759	--	--	--	--	--	--	--	
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									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT
 ENDING DECEMBER 31, 2003 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
			Other	Private Line		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	15,789	---	710	0	0	0	18	18	
272 Equivalent Interexchange Cct. Miles	14,944	---	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	478	---	0	0	0	0	0	0	

ACCOUNTING

CONFIDENTIAL

1

LAND &
BUILDING

CONFIDENTIAL

2

CENTRAL OFFICE
EQUIPMENT

CONFIDENTIAL

3

OUTSIDE PLANT

CONFIDENTIAL

4

ANNUAL
TRAFFIC

CONFIDENTIAL

5