

June 29, 2004

**Vantage Point**

Customer Focused. Technology Driven.

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

RECEIVED

JUN 30 2004

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

RE: Santel Communication Cooperative, Inc.
2003 Switched Access Filing

Dear Ms. Bonrud,

On behalf of Santel Communications Cooperative, Inc., enclosed is their 2003 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission. The following documentation is included in the study:

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

In addition to the above, five (5) copies of the following supporting documentation to the cost study have been included and are to be treated as proprietary information:

1. Trial Balance Worksheet for the year ending December 31, 2003
2. Reclassification Journal Entries (including Known and Measurable Change journal entries)
3. Non-Regulated Adjustments Worksheet
4. Non-Operating Worksheet
5. Direct Labor Summary
6. Account 6560 Depreciation Expense Summary
7. Account 6623 Local Business Office Expense Summary
8. Direct Assignment Detail
9. Known and Measurable Changes Detail
10. Audit Report as of December 31, 2003 and 2002
11. Company-generated Trial Balance as of December 31, 2003
12. Land Building Investments Summary
13. Central Office Equipment Summary
14. Outside Plant Summary
15. Interexchange Circuit and Circuit Mile Summary

16. Loop Study Summary
17. Annual Traffic Factor and Host/Remote Factor Calculations
18. Sent-Paid/Received-Collect Messages and Revenues
19. Access Minutes of Use Summary by Month (total company and by exchange)

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

If you have any questions or comments, please feel free to contact me at (605) 995-1763.

Sincerely,

Michelle Christensen
Telco Revenue Consultant
Vantage Point Solutions, Inc.

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

cc. Gene Kroell, General Manager

Santel Communications Cooperative, Inc.
(Woonsocket, SD)

2003
Intrastate Cost Study

Prepared by:



Vantage Point

Customer Focused. Technology Driven.

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

COST STUDY CERTIFICATION FORM

I am General Manager. I hereby certify that I have overall responsibility for the
(Title of Certifying Officer or Employee)
preparation of all data in the attached 2003 Intrastate Switched Access filing data submission
(Title of Data Submission)
for Santel Communications Cooperative, Inc. and that I am authorized to execute this certification.
(Name of Exchange Carrier)

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

Date: June 18, 2004

Certifying Signature: 

Name: Gene Kroell

Title: General Manager

Santel Communications Cooperative, Inc.

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

Intrastate Toll
Revenue Requirement Summary

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Part 36 Total	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
15 Net Investment	\$5,872,432	\$4,219,422	\$147,576	\$0	\$1,208,089	\$0	\$297,345		O.K.
16 Rate of Return	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
17 Return on Rate Base	\$587,243	\$421,942	\$14,758	\$0	\$120,809	\$0	\$29,735		O.K.
18 Return Adjustments	(2,862)	(1,859)	(305)	0	(582)	0	(136)		O.K.
19 Net Return on Rate Base	\$584,362	\$420,083	\$14,453	\$0	\$120,227	\$0	\$29,599		O.K.
20 Income Taxes	0	0	0	0	0	0	0		O.K.
21 Expenses and Other Taxes	1,356,293	532,325	177,551	7,062	435,974	147,630	55,752		O.K.
22 Total IntraLATA Rev. Req.	\$1,940,655	\$952,408	\$192,004	\$7,062	\$556,201	\$147,630	\$85,351		O.K.
23									
24									
25									
26									
27									
28									
29									
30									
31 Net Investment	\$0	\$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 Return on Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
34 Return Adjustments	0	0	0	0	0	0	0		O.K.
35 Net Return on Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
36 Income Taxes	0	0	0	0	0	0	0		O.K.
37 Expenses and Other Taxes	0	0	0	0	0	0	0		O.K.
38 Total InterLATA Rev. Req.	\$0	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
39									
40									
41									
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$1,940,655	\$952,408	\$192,004	\$7,062	\$556,201	\$147,630	\$85,351		

ACCESS ELEMENT MINUTES OF USE

ACCESS RATE PER MINUTE

12,087,257	12,087,257	12,087,257	12,087,257	12,087,257	12,087,257	12,087,257	12,087,257	12,087,257	12,087,257
\$0.078794	\$0.078794	\$0.015885	\$0.015885	\$0.015885	\$0.015885	\$0.015885	\$0.015885	\$0.015885	\$0.015885

Santel Communications Cooperative, Inc.

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary (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)		
13 State Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	4.00%	—	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16									
17									
18 Net Investment	\$22,919,928	C68	\$17,047,496	\$0	\$5,597,008	\$0	\$275,424	\$5,872,432	O.K.
19 Rate of Return	10.00%	—	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20									
21 Return on Rate Base	\$2,291,993		\$1,704,750	\$0	\$559,701	\$0	\$27,542	\$587,243	O.K.
22									
23 AFUDC	(11,406)	H43	-8524.44706587	0	-2758.44754385	0	-123.10539028	(2,882)	O.K.
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26									
27 Net Return	\$2,280,587		\$1,696,225	\$0	\$556,942	\$0	\$27,419	\$584,362	O.K.
28									
29 Contributions	0	H52	0	0	0	0	0	0	O.K.
30 Interest Expense	594,592	H44	442,299	0	145,127	0	7,166	152,293	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	\$1,685,995		\$1,253,926	\$0	\$411,816	\$0	\$20,253	\$432,069	O.K.
37									
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
40 Operating Expenses and Taxes	4,842,820	I196	3,576,438	0	1,235,368	0	31,014	1,266,382	O.K.
41 Uncollectibles	12,284	V249	0	0	12,284	0	0	12,284	O.K.
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43									
44 Net Revenue	\$7,135,691		\$5,272,663	\$0	\$1,804,594	\$0	\$58,434	\$1,863,028	O.K.
45 Gross Receipts Taxes	297,320	Formula	219,694	0	75,191	0	2,435	77,626	O.K.
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47									
TOTAL REVENUE REQUIREMENT	\$7,433,011		\$5,492,357	\$0	\$1,879,786	\$0	\$60,868	\$1,940,654	O.K.

Santel Communications Cooperative, Inc.

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$3,254,908	D33	\$2,433,870	\$0	\$785,890	\$0	\$35,149	\$821,038	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	3,697,127	D68	2,873,411	0	823,716	0	0	823,716	O.K.
17 COE Transmission Equipment	8,749,732	D85	6,642,519	0	2,031,921	0	75,292	2,107,213	O.K.
18									
19 Total COE	\$12,446,859		\$9,515,930	\$0	\$2,855,637	\$0	\$75,292	\$2,930,929	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	21,568,640	D137	15,919,286	0	5,357,324	0	292,030	5,649,354	O.K.
22									
23 Total COE, IOT, C&WF	\$34,015,499		\$25,435,217	\$0	\$8,212,961	\$0	\$367,321	\$8,580,282	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	\$81,243	D209	\$46,236	\$0	\$34,339	\$0	\$668	\$35,007	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$37,351,650		\$27,915,322	\$0	\$9,033,190	\$0	\$403,138	\$9,436,328	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	4,399	D218-219	3,288	0	1,064	0	47	1,111	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$4,399		\$3,288	\$0	\$1,064	\$0	\$47	\$1,111	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$37,356,049		\$27,918,610	\$0	\$9,034,254	\$0	\$403,185	\$9,437,439	O.K.

Santel Communications Cooperative, Inc.

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE		
			Interstate	Message Telephone Service		Private Line			
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)	
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(14,623,354)	E34	(11,008,441)	0	(3,485,714)	0	(129,199)	(3,614,913)	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	\$22,732,695		\$16,910,169	\$0	\$5,548,540	\$0	\$273,986	\$5,822,526	O.K.
62									
63 Materials and Supplies	48,667	H31	35,920	0	12,088	0	659	12,747	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	138,566	Formula	101,407	0	36,380	0	779	37,159	O.K.
66 Equal Access Investment	0	—	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$22,919,928		\$17,047,496	\$0	\$5,597,008	\$0	\$275,424	\$5,872,432	O.K.
69	=====		=====	=====	=====	=====	=====	=====	

Santel Communications Cooperative, Inc.

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$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	3,254,908	H33	2,433,870	0	785,890	0	35,149	821,038	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	\$3,254,908		\$2,433,870	\$0	\$785,890	\$0	\$35,149	\$821,038	O.K.
32									
33 Tot. Land and Support Assets	\$3,254,908		\$2,433,870	\$0	\$785,890	\$0	\$35,149	\$821,038	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.

Santel Communications Cooperative, Inc.

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$3,697,127	G15	\$2,873,411	\$0	\$823,716	\$0	\$0	\$823,716	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$3,697,127		\$2,873,411	\$0	\$823,716	\$0	\$0	\$823,716	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$3,697,127		\$2,873,411	\$0	\$823,716	\$0	\$0	\$823,716	O.K.
69		=====		=====	=====	=====	=====	=====	=====	
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$71,396	123	\$71,396	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	4,780,469	G13	3,585,352	0	1,195,117	0	0	1,195,117	O.K.
76	CAT 4.13 PL, WATS, Local	178,047	F18	103,382	0	0	0	74,665	74,665	O.K.
77	CAT 4.13 Direct	1,072,757	V45	1,072,757	0	0	0	0	0	O.K.
78	CAT 4.23 Message	543,402	G18	340,250	0	203,152	0	0	203,152	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	9,383	V48	8,756	0	0	0	627	627	O.K.
81	CAT 4.3 H/R Message	2,094,278	G29	1,460,627	0	633,651	0	0	633,651	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	\$8,749,732		\$6,642,519	\$0	\$2,031,921	\$0	\$75,292	\$2,107,213	O.K.
86		=====		=====	=====	=====	=====	=====	=====	
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95		=====		=====	=====	=====	=====	=====	=====	
96										

Santel Communications Cooperative, Inc.

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	688,685	F31	\$399,882	\$0	\$0	\$0	\$288,804	\$288,804	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	18,490,832	G13	13,868,124	0	4,622,708	0	0	4,622,708	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	\$19,179,517		\$14,268,006	\$0	\$4,622,708	\$0	\$288,804	\$4,911,511	O.K.
119									
120 CAT 2 C&WF	\$68,670	G28	\$68,670	\$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	\$68,670		\$68,670	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	552,883	G17	346,186	0	206,697	0	0	\$206,697	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	22,746	V79	19,520	0	0	0	3,226	3,226	O.K.
128									
129 Total CAT 3 C&WF	\$575,629		\$365,706	\$0	\$206,697	\$0	\$3,226	\$209,923	O.K.
130									
131 CAT 4 Message	\$1,744,824	G29	\$1,216,905	\$0	\$527,919	\$0	\$0	\$527,919	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$1,744,824		\$1,216,905	\$0	\$527,919	\$0	\$0	\$527,919	O.K.
136									
137 TOTAL C&WF	\$21,568,640		\$15,919,286	\$0	\$5,357,324	\$0	\$292,030	\$5,649,354	O.K.
138	=====		=====	=====	=====	=====	=====	=====	
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ACCT. No. 2690	\$37,270,407		\$27,869,086	\$0	\$8,998,851	\$0	\$402,470	\$9,401,321	O.K.

Santel Communications Cooperative, Inc.

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$61,833	H36	\$46,236	\$0	\$14,929	\$0	\$668	\$15,597	O.K.
207 Direct Acct. No. 2690	19,410	V100	0	0	19,410	0	0	19,410	O.K.
208									
209 Total Intangible Assets	\$81,243		\$46,236	\$0	\$34,339	\$0	\$668	\$35,007	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.	4,399	H35	3,288	0	1,064	0	47	1,111	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	\$4,399		\$3,288	\$0	\$1,064	\$0	\$47	\$1,111	O.K.

Santel Communications Cooperative, Inc.

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$1,614,080	H13	\$1,206,934	\$0	\$389,716	\$0	\$17,430	\$407,146	O.K.
16 COE Switching	3,450,761	H19	2,681,935	0	768,826	0	0	768,826	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	3,515,941	H20	2,669,191	0	816,495	0	30,255	846,750	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	5,986,382	H31	4,418,402	0	1,486,927	0	81,053	1,567,980	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$14,567,164		\$10,976,463	\$0	\$3,461,964	\$0	\$128,738	\$3,590,701	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.	56,190	H41	31,978	0	23,750	0	462	24,212	O.K.
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$56,190		\$31,978	\$0	\$23,750	\$0	\$462	\$24,212	O.K.
33									
34 Total Accum. Depr./Amort.	\$14,623,354		\$11,008,441	\$0	\$3,485,714	\$0	\$129,199	\$3,614,913	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Santel Communications Cooperative, Inc.

	Private Line									
	***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service		Other
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(A)	(B)	(C)	(D)			
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	5,180	4,994	0	0	0	78	0	108	O.K.	
16 Avg. Cost per Loop	957.24	957.24	957.24	957.24	957.24	957.24	957.24	957.24		
17										
18 CAT 4.13 Exch Ln. Invest.	\$4,958,516	\$4,780,469	\$0	\$0	\$0	\$74,665	\$0	\$103,382		
19										
20										
21 Circuit Terminations	274	274	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	1,983.22	1,983.22	1,983.22	1,983.22	1,983.22	1,983.22	1,983.22	1,983.22		
23										
24 CAT 4.23 Other IX	\$543,402	\$543,402	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	5,180	4,994	0	0	0	78	0	108		
30 Loops Factor	1.000000	0.964093	0.000000	0.000000	0.000000	0.015058	0.000000	0.020849		
31 CAT 1 Exchange C&WF	\$19,179,517	\$18,490,832	\$0	\$0	\$0	\$288,804	\$0	\$399,882	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	30,181	30,181	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	\$552,883	\$552,883	\$0	\$0	\$0	\$0	\$0	\$0		

Santel Communications Cooperative, Inc.

Intrastate

***** FCC PART 36 ***** Physical 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 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14									
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.777201	0.000000	0.222799	0.000000	0.000000	0.222799	O.K.
16									
17 Conversation Minute-Miles	1.000000	CMM	0.626147	0.000000	0.373853	0.000000	0.000000	0.373853	O.K.
18 Conversation Minutes	1.000000	CM	0.626147	0.000000	0.373853	0.000000	0.000000	0.373853	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.819536	0.000000	0.180464	0.000000	0.000000	0.180464	O.K.
20									
21 TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22 Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25									
26 COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27									
28 Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 MOU-Mi., Host/Remote	1.000000	HRM	0.697437	0.000000	0.302563	0.000000	0.000000	0.302563	O.K.
30									
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32									
33 Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34									
35 Current Billings	1.000000	CB	0.654030	0.000000	0.345970	0.000000	0.000000	0.345970	O.K.
36 EU Presubscription Factor	1.000000	EPRE	0.494606	0.000000	0.505394	0.000000	0.000000	0.505394	O.K.
37 EU MTS & WATS Factor	1.000000	EMTS	0.295518	0.000000	0.704482	0.000000	0.000000	0.704482	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.998280	0.000000	0.000000	0.000000	0.001720	0.001720	O.K.
39 IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42 Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43 Relative Toll/Local Msgs.	1.000000	TLM	0.137700	0.000000	0.862300	0.000000	0.000000	0.862300	O.K.
44 Relative Users Percent	1.000000	RUP	0.679148	0.000000	0.316240	0.000000	0.004612	0.320852	O.K.
45 CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46 Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

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	0.747754	0.000000	0.241448	0.000000	0.010799	0.252246	O.K.
14 Land and Support Assets	1.000000	D33	0.747754	0.000000	0.241448	0.000000	0.010799	0.252246	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	0.777201	0.000000	0.222799	0.000000	0.000000	0.222799	O.K.
19 COE Total Switching	1.000000	D68	0.777201	0.000000	0.222799	0.000000	0.000000	0.222799	O.K.
20 COE Transmission	1.000000	D85	0.759168	0.000000	0.232227	0.000000	0.008605	0.240832	O.K.
21 Total COE	1.000000	C19	0.764525	0.000000	0.229426	0.000000	0.006049	0.235475	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	0.743919	0.000000	0.241023	0.000000	0.015058	0.256081	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	0.635316	0.000000	0.359080	0.000000	0.005604	0.364684	O.K.
30 C&WF CAT 4	1.000000	D135	0.697437	0.000000	0.302563	0.000000	0.000000	0.302563	O.K.
31 Total C&WF	1.000000	D137	0.738076	0.000000	0.248385	0.000000	0.013540	0.261924	O.K.
32									
33 Total Equipment	1.000000	C23	0.747754	0.000000	0.241448	0.000000	0.010799	0.252246	O.K.
34									
35 TPIS	1.000000	C32	0.747365	0.000000	0.241842	0.000000	0.010793	0.252635	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.747754	0.000000	0.241448	0.000000	0.010799	0.252246	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	0.569106	0.000000	0.422676	0.000000	0.008219	0.430894	O.K.
42									
43 Long-term PUC	1.000000	C36	0.747365	0.000000	0.241842	0.000000	0.010793	0.252635	O.K.
44 Net Telephone Plant	1.000000	C61	0.743870	0.000000	0.244078	0.000000	0.012053	0.256130	O.K.
45 Total Net Investment	1.000000	C68	0.743785	0.000000	0.244198	0.000000	0.012017	0.256215	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	0.564134	0.000000	0.434889	0.000000	0.000978	0.435866	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.668024	0.000000	0.326947	0.000000	0.005029	0.331976	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.652663	0.000000	0.343014	0.000000	0.004323	0.347337	O.K.

Santel Communications Cooperative, Inc.

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	intraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$3,054	H14	\$2,284	\$0	\$737	\$0	\$33	\$770	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$3,054		\$2,284	\$0	\$737	\$0	\$33	\$770	O.K.
19									
20 General Support, Alloc.	\$143,776	H14	\$107,509	\$0	\$34,714	\$0	\$1,553	\$36,267	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$143,776		\$107,509	\$0	\$34,714	\$0	\$1,553	\$36,267	O.K.
24									
25 Central Office Eq., Alloc.	\$301,705	H21	\$230,661	\$0	\$69,219	\$0	\$1,825	\$71,044	O.K.
26 Central Office Eq., Direct	188,928	V153	101,401	0	87,527	0	0	87,527	O.K.
27									
28 Total COE Exp.	\$490,633		\$332,062	\$0	\$156,746	\$0	\$1,825	\$158,571	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.	\$172,168	H31	\$127,073	\$0	\$42,764	\$0	\$2,331	\$45,095	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.
39									
40 Total C&WF Exp.	\$172,168		\$127,073	\$0	\$42,764	\$0	\$2,331	\$45,095	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$809,631		\$568,928	\$0	\$234,962	\$0	\$5,742	\$240,703	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$662,801		\$459,135	\$0	\$199,510	\$0	\$4,156	\$203,666	O.K.

Santel Communications Cooperative, Inc.

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)	
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$253,748	H33	\$189,741	\$0	\$61,267	\$0	\$2,740	\$64,007	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$253,748		\$189,741	\$0	\$61,267	\$0	\$2,740	\$64,007	O.K.
69									
70 Total Access Expenses	\$507,643	V180	\$507,643	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$204,576	H13	\$152,972	\$0	\$49,394	\$0	\$2,209	\$51,604	O.K.
73 Depr., COE Switching	305,939	H19	237,776	0	68,163	0	0	68,163	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	799,749	H20	607,144	0	185,723	0	6,882	192,605	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	747,944	H31	552,039	0	185,778	0	10,127	195,905	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$2,058,208		\$1,549,932	\$0	\$489,058	\$0	\$19,218	\$508,276	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	504	H41	287	0	213	0	4	217	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.	\$504		\$287	\$0	\$213	\$0	\$4	\$217	O.K.
88									
89 Total Depr. and Amort.	\$2,058,712		\$1,550,219	\$0	\$489,271	\$0	\$19,222	\$508,493	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$2,820,103		\$2,247,603	\$0	\$550,538	\$0	\$21,962	\$572,500	O.K.

Santel Communications Cooperative, Inc.

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)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$40,295	G35	\$26,354	\$0	\$13,941	\$0	\$0	\$13,941	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$40,295		\$26,354	\$0	\$13,941	\$0	\$0	\$13,941	O.K.
111									
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114									
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$21,600	V195	\$21,600	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	25,610	G19	20,988	0	4,622	0	0	4,622	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$47,210		\$42,588	\$0	\$4,622	\$0	\$0	\$4,622	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$18,917	G36	\$9,356	\$0	\$9,561	\$0	\$0	\$9,561	O.K.
124 Bus. Ofc., EU MTS & WATS	30,039	G37	8,877	0	21,162	0	0	21,162	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	100,697	G38	100,524	0	0	0	173	173	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$149,653		\$118,757	\$0	\$30,722	\$0	\$173	\$30,896	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	74,115	G43	10,206	0	63,909	0	0	63,909	O.K.
135 Cust. Serv., Other B&C	58,958	G44	40,041	0	18,645	0	272	18,917	O.K.
136 Cust. Serv., CABS	169,357	G45	84,679	0	84,679	0	0	84,679	O.K.
137 Cust. Serv., EU Common Line	3,103	V209	3,103	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$305,533		\$138,028	\$0	\$167,233	\$0	\$272	\$167,505	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$455,186		\$256,786	\$0	\$197,955	\$0	\$445	\$198,400	O.K.
142									

Santel Communications Cooperative, Inc.

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.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv., Direct	611	V211	611	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$611		\$611	\$0	\$0	\$0	\$0	\$0	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$543,302		\$326,339	\$0	\$216,518	\$0	\$445	\$216,963	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$662,801	44	\$459,135	\$0	\$199,510	\$0	\$4,156	\$203,666	O.K.
167 Total Network Oper. Exp.	253,748	68	189,741	0	61,267	0	2,740	64,007	O.K.
168 Total Customer Operations	543,302	161	326,339	0	216,518	0	445	216,963	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$1,459,851		\$975,215	\$0	\$477,295	\$0	\$7,341	\$484,636	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$222,698	H50	\$148,768	\$0	\$72,811	\$0	\$1,120	\$73,930	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$222,698		\$148,768	\$0	\$72,811	\$0	\$1,120	\$73,930	O.K.
179									
180 Admin. & General, Allocable	\$347,125	H50	\$231,888	\$0	\$113,492	\$0	\$1,746	\$115,237	O.K.
181 Admin. & General, Direct	93,028	V231	51,963	0	41,065	0	0	41,065	O.K.
182									
183 Total Admin. and Gen.	\$440,153		\$283,851	\$0	\$154,557	\$0	\$1,746	\$156,302	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$662,851		\$432,618	\$0	\$227,367	\$0	\$2,866	\$230,233	O.K.
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 Non-income Taxes, Direct	6,933	V233	950	0	5,983	0	0	5,983	O.K.
192									
193 Total Non-income Taxes	\$6,933		\$950	\$0	\$5,983	\$0	\$0	\$5,983	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$4,842,820		\$3,576,438	\$0	\$1,235,368	\$0	\$31,014	\$1,266,382	O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 69 *****									
IntraLATA Revenue Requirement Summary									
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$5,872,432	K52	\$4,219,422	\$147,576	\$0	\$1,208,089	\$0	\$297,345	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	\$587,243		\$421,942	\$14,758	\$0	\$120,809	\$0	\$29,735	O.K.
17									
18 AFUDC	(2,882)	N37	(1,859)	(305)	0	(582)	0	(136)	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	\$584,362		\$420,083	\$14,453	\$0	\$120,227	\$0	\$29,599	O.K.
23									
24 Interest Expense	152,293	N67	109,424	3,827	0	31,330	0	7,711	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	\$432,069		\$310,659	\$10,626	\$0	\$88,897	\$0	\$21,887	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	1,266,382	O195	489,033	169,821	6,778	406,739	141,696	52,316	O.K.
34 Uncollectibles	12,284	Direct	5,142	0	0	7,142	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	1,853,626	16+31+32+33	910,975	184,579	6,778	527,548	141,696	82,051	O.K.
38									
39									
40 Gross Receipts Tax	77,627	37	38,150	7,730	284	22,093	5,934	3,436	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$1,940,655		\$952,408	\$192,004	\$7,062	\$556,201	\$147,630	\$85,351	O.K.
44									

Santel Communications Cooperative, Inc.

***** FCC PART 69 *****									
IntraLATA Investment Summary									
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Assets	\$821,038	L25	\$247,939	\$170,888	\$0	\$326,007	\$0	\$76,205	O.K.
14									
15 Central Office Equipment	\$2,930,929	L70	\$1,195,117	\$823,716	\$0	\$836,804	\$0	\$75,292	O.K.
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	5,649,354	L117	4,622,708	0	0	734,616	0	292,030	O.K.
18									
19 Total COE, IOT, C&WF	\$8,580,282		\$5,817,825	\$823,716	\$0	\$1,571,420	\$0	\$367,321	O.K.
20									
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23 Total Tele. Plt. ex Intang.	\$9,401,321		\$6,065,764	\$994,604	\$0	\$1,897,426	\$0	\$443,526	O.K.
24 Total Intangible Assets	35,007	L144	22,587	3,704	0	7,065	0	1,652	O.K.
25									
26 Total Plant In Service	\$9,436,328		\$6,088,351	\$998,308	\$0	\$1,904,492	\$0	\$445,177	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	1,111	L164	717	118	0	224	0	52	O.K.
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31									
32 TOTAL TELEPHONE PLANT	\$9,437,439		\$6,089,068	\$998,425	\$0	\$1,904,716	\$0	\$445,230	O.K.
33									
34 less:									
35 Accum. Depr., Plt. in Serv.	3,590,701	M23	1,886,224	853,568	0	701,813	0	149,097	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	24,212	M29	15,622	2,561	0	4,887	0	1,142	O.K.
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
41									
42 plus:									
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44									
45 NET TELEPHONE PLANT	\$5,822,526		\$4,187,223	\$142,296	\$0	\$1,198,016	\$0	\$294,991	O.K.
46 plus:									
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48 Materials and Supplies	12,747	L173	8,224	1,349	0	2,573	0	601	O.K.
49 Cash Working Capital	37,159	L175	23,975	3,931	0	7,500	0	1,753	O.K.
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51									
52 NET INVESTMENT	\$5,872,432		\$4,219,422	\$147,576	\$0	\$1,208,089	\$0	\$297,345	O.K.
53									

Santel Communications Cooperative, Inc.

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$785,890	N28	\$237,325	\$163,572	\$0	\$312,050	\$0	\$72,942	O.K.
21	Support Assets, Private Line	35,149	N28	10,614	7,316	0	13,956	0	3,262	O.K.
22										
23	Total Support Assets	\$821,038		\$247,939	\$170,888	\$0	\$326,007	\$0	\$76,205	O.K.
24										
25	Total Land and Supp. Assets	\$821,038		\$247,939	\$170,888	\$0	\$326,007	\$0	\$76,205	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	\$823,716	(E)	\$0	\$823,716	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$823,716		\$0	\$823,716	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$823,716		\$0	\$823,716	\$0	\$0	\$0	\$0	O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
59 COE Exch. Line - Message	1,195,117	(D)	1,195,117	0	0	0	0	0	0 O.K.
60 COE Exch. Line - PL etc.	74,665	(I)	0	0	0	0	0	74,665	0 O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0 O.K.
62 COE Interexchange, Message	203,152	(G)	0	0	0	203,152	0	0	0 O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	0 O.K.
64 COE Interexchange, Assigned	627	(G)	0	0	0	0	0	627	0 O.K.
65 COE H/R Message	633,651	(G)	0	0	0	633,651	0	0	0 O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	0 O.K.
67									
68 Total COE Transmission	\$2,107,213		\$1,195,117	\$0	\$0	\$836,804	\$0	\$75,292	O.K.
69									
70 Total Central Office Equip.	\$2,930,929		\$1,195,117	\$823,716	\$0	\$836,804	\$0	\$75,292	O.K.
71									
72 IOT EQUIPMENT:									
73									
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	0 O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	0 O.K.
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0	0 O.K.
77									
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	0 O.K.
79									
80 CABLE AND WIRE FACILITIES:									
81									
82 Exchange PL and WATS	\$288,804	(I)	\$0	\$0	\$0	\$0	\$0	\$288,804	0 O.K.
83 Exchange Message	4,622,708	(D)	4,622,708	0	0	0	0	0	0 O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	0 O.K.
85									
86 Total Exchange Line C&WF	\$4,911,511		\$4,622,708	\$0	\$0	\$0	\$0	\$288,804	O.K.
87									
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	0 O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0 O.K.
90									
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	0 O.K.
92									
93 Interexchange Message	\$206,697	(G)	\$0	\$0	\$0	\$206,697	\$0	\$0	0 O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	0 O.K.
95 Interexchange Assigned	3,226	(G)	0	0	0	0	0	3,226	0 O.K.
96									
97 Total Interexchange C&WF	\$209,923		\$0	\$0	\$0	\$206,697	\$0	\$3,226	O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$527,919	(G)	\$0	\$0	\$0	\$527,919	\$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	\$527,919		\$0	\$0	\$0	\$527,919	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facil.	\$5,649,354		\$4,622,708	\$0	\$0	\$734,616	\$0	\$292,030	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	\$35,007	N37	\$22,587	\$3,704	\$0	\$7,065	\$0	\$1,652	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.	

Santel Communications Cooperative, Inc.

***** 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	1,111	N46	717	118	0	224	0	52	O.K.
165										
166	Total Plt. Under Const.	\$1,111		\$717	\$118	\$0	\$224	\$0	\$52	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	\$12,747	N37	\$8,224	\$1,349	\$0	\$2,573	\$0	\$601	O.K.
174										
175	CASH WORKING CAPITAL	\$37,159	N37	\$23,975	\$3,931	\$0	\$7,500	\$0	\$1,753	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 69 *****										
IntraLATA										
Reserves and Deferrals										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$407,146	N28	\$122,951	\$84,742	\$0	\$161,664	\$0	\$37,789	O.K.
16	COE Switching	768,826	L44	0	768,826	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	846,750	L68	480,239	0	0	336,256	0	30,255	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,567,980	L117	1,283,034	0	0	203,893	0	81,053	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$3,590,701		\$1,886,224	\$853,568	\$0	\$701,813	\$0	\$149,097	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.	24,212	N37	\$15,622	\$2,561	\$0	\$4,887	\$0	\$1,142	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Tot. Accum. Amortization	\$24,212		\$15,622	\$2,561	\$0	\$4,887	\$0	\$1,142	O.K.
33										
34	Total Accum. Depr./Amort.	\$3,614,913		\$1,901,845	\$856,130	\$0	\$706,700	\$0	\$150,239	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	L44	0	0	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45	Unclassified	0	N37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$2,930,929	L70	\$1,195,117	\$823,716	\$0	\$836,804	\$0	\$75,292	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	5,649,354	L117	4,622,708	0	0	734,616	0	292,030	O.K.	
16										
17 Total	\$8,580,282		\$5,817,825	\$823,716	\$0	\$1,571,420	\$0	\$367,321	O.K.	
18 Factor	1.000000		0.678046	0.096001	0.000000	0.183143	0.000000	0.042810	O.K.	
19										
20 Sum: Sw., Trans., Other	\$2,762,457	17	\$0	\$823,716	\$0	\$1,571,420	\$0	\$367,321	O.K.	
21 Factor	1.000000		0.000000	0.298182	0.000000	0.568848	0.000000	0.132969	O.K.	
22										
23 Central Office Equipment	\$2,930,929	L70	\$1,195,117	\$823,716	\$0	\$836,804	\$0	\$75,292	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	1,026,646	L117-83	0	0	0	734,616	0	292,030	O.K.	
26										
27 Total	\$3,957,575		\$1,195,117	\$823,716	\$0	\$1,571,420	\$0	\$367,321	O.K.	
28 Factor	1.000000		0.301982	0.208137	0.000000	0.397066	0.000000	0.092815	O.K.	
29										
30 General Support Facilities	\$821,038	L25	\$247,939	\$170,888	\$0	\$326,007	\$0	\$76,205	O.K.	
31 Central Office Equipment	2,930,929	13	1,195,117	823,716	0	836,804	0	75,292	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	5,649,354	15	4,622,708	0	0	734,616	0	292,030	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$9,401,321		\$6,065,764	\$994,604	\$0	\$1,897,426	\$0	\$443,526	O.K.	
37 Factor	1.000000		0.645203	0.105794	0.000000	0.201826	0.000000	0.047177	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$8,957,795	36	\$6,065,764	\$994,604	\$0	\$1,897,426	\$0	\$0	O.K.	
40 Factor	1.000000		0.677149	0.111032	0.000000	0.211818	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	\$9,436,328	K26	\$6,088,351	\$998,308	\$0	\$1,904,492	\$0	\$445,177	O.K.	
46 Factor	1.000000		0.645203	0.105794	0.000000	0.201826	0.000000	0.047177	O.K.	

Santel Communications Cooperative, Inc.

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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	\$521,673	O171	\$136,187	\$61,528	\$4,622	\$192,960	\$103,988	\$22,389		O.K.
64 Factor	1.000000		0.261057	0.117943	0.008859	0.369887	0.199336	0.042918		(0)
65										
66 Net Investment	\$5,872,432	J13	\$4,219,422	\$147,576	\$0	\$1,208,089	\$0	\$297,345		O.K.
67 Factor	1.000000		0.718514	0.025130	0.000000	0.205722	0.000000	0.050634		O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$770	N37	\$497	\$81	\$0	\$155	\$0	\$36	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$770		\$497	\$81	\$0	\$155	\$0	\$36	O.K.
19										
20	General Support, Alloc.	\$36,267	N30	\$10,952	\$7,548	\$0	\$14,400	\$0	\$3,366	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$36,267		\$10,952	\$7,548	\$0	\$14,400	\$0	\$3,366	O.K.
24										
25	Central Office Eq., Alloc.	\$71,044	N31	\$28,969	\$19,966	\$0	\$20,284	\$0	\$1,825	O.K.
26	Central Office Eq., Direct	87,527	Direct	0	0	0	87,527	0	0	O.K.
27										
28	Total COE Exp.	\$158,571		\$28,969	\$19,966	\$0	\$107,811	\$0	\$1,825	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.	\$45,095	N33	\$36,900	\$0	\$0	\$5,864	\$0	\$2,331	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	\$45,095		\$36,900	\$0	\$0	\$5,864	\$0	\$2,331	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$240,703		\$77,318	\$27,596	\$0	\$128,230	\$0	\$7,559	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$203,666		\$65,869	\$19,966	\$0	\$113,675	\$0	\$4,156	O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$64,007	N18	\$43,400	\$6,145	\$0	\$11,722	\$0	\$2,740	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$64,007		\$43,400	\$6,145	\$0	\$11,722	\$0	\$2,740	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$51,604	L23	\$15,583	\$10,741	\$0	\$20,490	\$0	\$4,790	O.K.
72 Depr., COE Switching	68,163	L44	0	68,163	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	192,605	L68	109,237	0	0	76,486	0	6,882	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	195,905	L117	160,303	0	0	25,475	0	10,127	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$508,276		\$285,124	\$78,903	\$0	\$122,451	\$0	\$21,798	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	217	L144	140	23	0	44	0	10	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.	\$217		\$140	\$23	\$0	\$44	\$0	\$10	O.K.
87									
88 Total Depr. and Amort.	\$508,493		\$285,264	\$78,926	\$0	\$122,495	\$0	\$21,809	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$572,500		\$328,663	\$85,071	\$0	\$134,217	\$0	\$24,549	O.K.

Santel Communications Cooperative, Inc.

Part 36
IntraLATA
Total

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
104 CUSTOMER OPERATIONS EXPENSE:								
105 Marketing, Allocable	\$13,941	N37	\$8,995	\$1,475	\$0	\$2,814	\$0	\$658
106 Marketing, Direct	0	Direct	0	0	0	0	0	0
107 Total Marketing Expense	\$13,941		\$8,995	\$1,475	\$0	\$2,814	\$0	\$658
108								
109 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0
110 Operator Service, Direct	0	Direct	0	0	0	0	0	0
111 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0
112								
113 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
114 Alphabetical Directory	4,622	(F)	0	0	4,622	0	0	0
115 Foreign Directory	0	Direct	0	0	0	0	0	0
116 Total Directory	\$4,622		\$0	\$0	\$4,622	\$0	\$0	\$0
117								
118 Bus. Ofc., EU Presubscription	9,561	N40	\$6,474	\$1,062	\$0	\$2,025	\$0	\$0
119 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0
120 Bus. Ofc., EU Access PL & All Other	173	(H)	0	0	0	0	0	173
121 Bus. Ofc., EU Message	21,162	(H)	0	0	0	0	21,162	0
122 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0
123 Bus. Ofc., IX Reserved	0	(I)	0	0	0	0	0	0
124 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0
125 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0
126 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0
127 Bus. Ofc., IX Billing and Collection	0	(D)	0	0	0	0	0	0
128 Bus. Ofc., Coin Collection & Administr.	0	(I)	0	0	0	0	0	0
129 Total Business Office	\$30,896		\$6,474	\$1,062	\$0	\$2,025	\$21,162	\$173
130								
131 Cust. Serv., Msg. Process	\$63,909	(H)	0	0	0	0	63,909	0
132 Cust. Serv., Other B&C	18,917	(H)	0	0	0	0	18,917	0
133 Cust. Serv., CABS	84,679	N21	0	25,250	0	48,169	0	11,260
134 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0
135 Total Customer Service	\$167,505		\$0	\$25,250	\$0	\$48,169	\$82,826	\$11,260
136								
137 Total BO, CS, OS, Dir.	\$203,022		\$6,474	\$26,312	\$4,622	\$50,194	\$103,988	\$11,433
138								
139								
140								
141								
142								

Santel Communications Cooperative, Inc.

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$216,963		\$15,469	\$27,786	\$4,622	\$53,008	\$103,988	\$12,091		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$240,703	41	\$77,318	\$27,596	\$0	\$128,230	\$0	\$7,559		O.K.
168 Total Plt Non-specific Exp.	64,007	62 + 67 +69	43,400	6,145	0	11,722	0	2,740		O.K.
169 Total Customer Operations	216,963	163	15,469	27,786	4,622	53,008	103,988	12,091		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$521,673		\$136,187	\$61,528	\$4,622	\$192,960	\$103,988	\$22,389		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$73,930	N64	\$19,300	\$8,720	\$655	\$27,346	\$14,737	\$3,173		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$73,930		\$19,300	\$8,720	\$655	\$27,346	\$14,737	\$3,173		O.K.
179										
180 Admin. & General, Allocable	\$115,237	N64	\$30,084	\$13,591	\$1,021	\$42,625	\$22,971	\$4,946		O.K.
181 Admin. & General, Direct	41,065	Direct	14,148	6,392	480	20,045	0	0		O.K.
182										
183 Total Admin. and Gen.	\$156,302		\$44,231	\$19,983	\$1,501	\$62,670	\$22,971	\$4,946		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$230,233		\$63,531	\$28,703	\$2,156	\$90,016	\$37,708	\$8,119		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	5,983	Direct	4,051	664	0	1,267	0	0		O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$5,983		\$4,051	\$664	\$0	\$1,267	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$1,266,382		\$489,033	\$169,821	\$6,778	\$406,739	\$141,696	\$52,316		O.K.

Santel Communications Cooperative, Inc.

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13 Net Investment	\$0	Q52	\$0	\$0	\$0	\$0	\$0	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
17 AFUDC	\$0	T37	0	0	0	0	0	O.K.
19 ITC Amortization	0	T37	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	O.K.
21 Net Return	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
23 Interest Expense	\$0	T67	0	0	0	0	0	O.K.
24 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	O.K.
25 Depreciation Adjustment	0	T37	0	0	0	0	0	O.K.
26 Other Income Adjustments	0	Direct	0	0	0	0	0	O.K.
27 After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
30 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	O.K.
31 Federal Income Taxes	0	29	0	0	0	0	0	O.K.
32 Operating Expenses and Taxes	0	U195	0	0	0	0	0	O.K.
33 Uncollectibles	0	Direct	0	0	0	0	0	O.K.
34 Other Revenue Adjustments	0	Direct	0	0	0	0	0	O.K.
35 Basis for Gross Receipts Tax	0	16+31+32+33	0	0	0	0	0	O.K.
37 Gross Receipts Tax	0	37	0	0	0	0	0	O.K.
40 TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	O.K.

Santel Communications Cooperative, Inc.

***** 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										

Santel Communications Cooperative, Inc.

***** 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.

Santel Communications Cooperative, Inc.

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

Santel Communications Cooperative, Inc.

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

Santel Communications Cooperative, Inc.

***** FCC PART 69 *****									
InterLATA Investment									
Detail									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
***** FCC PART 69 *****	Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
InterLATA Investment	InterLATA	Apportion	Line	Switching		Transport	Collection		
Detail	Total								
161 PLANT UNDER CONSTRUCTION:									
162									
163 Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	0	T46	0	0	0	0	0	0	O.K.
165									
166 Total 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.

Santel Communications Cooperative, Inc.

***** FCC PART 69 *****										
InterLATA Reserves and Deferrals										
(A)	Part 36 InterLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$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.

Santel Communications Cooperative, Inc.

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

Santel Communications Cooperative, Inc.

***** 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.

Santel Communications Cooperative, Inc.

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

Santel Communications Cooperative, Inc.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$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.

Santel Communications Cooperative, Inc.

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total								
(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.

Santel Communications Cooperative, Inc.

***** 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 Santel Communications Cooperative, Inc.
 PERIOD ADDRESSED Ending December 31, 2003
 RUN DATE AND TIME 28-Jun-2004 07:30:42 PM

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

***** FCC PART 36 ***** (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)	
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	--	--	--	--	--	--	--
22 Land, Direct	0	--	0	--	0	--	0	0
23 Motor Vehicles	0	--	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--	--
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--
26 Garage Work Equipment	0	--	--	--	--	--	--	--
27 Other Work Equipment	3,254,908	--	--	--	--	--	--	--
28 Buildings, Allocable	0	--	--	--	--	--	--	--
29 Buildings, Direct	0	--	0	0	0	0	0	0
30 Furniture	0	--	--	--	--	--	--	--
31 Office Equipment	0	--	--	--	--	--	--	--
32 General Purpose Computers	0	--	--	--	--	--	--	--
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--
36 CAT 1 Oper. Sys., Other	0	--	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--
38 CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	3,697,127	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	71,396	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	4,958,516	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--
45 CAT 4.13 Direct	1,072,757	--	1,072,757	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	543,402	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--
48 CAT 4.23 Direct	9,383	--	8,756	0	0	0	627	627
49 CAT 4.3 H/R Message	2,094,278	--	--	--	--	--	--	--
50 CAT 4.3 WATS	0	--	0	0	0	0	0	0
51 CAT 4.3 Direct	0	--	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--
53 CAT 1 Coinless Pay Phones	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Santel Communications Cooperative, Inc.
Ending December 31, 2003

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
				(E)	(F)	(G)	(H)	(I)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(I)	
70 CAT 2 CP Equipment	0	--	0	0	0	0	0	0	0	0
71 Reserved	0	--	--	--	--	--	--	--	--	--
72 Reserved	0	--	--	--	--	--	--	--	--	--
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	19,179,517	--	--	--	--	--	--	--	--	--
74 Other CAT 1 C&WF	0	--	0	0	0	0	0	0	0	0
75 CAT 2 C&WF	68,670	--	--	--	--	--	--	--	--	--
76 CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	552,883	--	--	--	--	--	--	--	--	--
78 Reserved	0	--	--	--	--	--	--	--	--	--
79 CAT 3 Direct	22,746	--	19,520	0	0	0	0	3,226	3,226	3,226
80 CAT 4 Message	1,744,824	--	--	--	--	--	--	--	--	--
81 CAT 4 WATS	0	--	0	0	0	0	0	0	0	0
82 CAT 4 Direct	0	--	0	0	0	0	0	0	0	0
83 Allocable Support Leases	0	--	--	--	--	--	--	--	--	--
84 Direct Support Leases	0	--	0	0	0	0	0	0	0	0
85 COE Operator	0	--	--	--	--	--	--	--	--	--
86 COE Tandem Switch	0	--	--	--	--	--	--	--	--	--
87 COE Local Switch	0	--	--	--	--	--	--	--	--	--
88 COE Transmission	0	--	--	--	--	--	--	--	--	--
89 COE Direct	0	--	0	0	0	0	0	0	0	0
90 IOT Leases	0	--	0	0	0	0	0	0	0	0
91 C&WF Leases	0	--	0	0	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	--	--	--	--	--	--	--	--	--
93 Leasehold Imp. COE Switching	0	--	--	--	--	--	--	--	--	--
94 Leasehold Imp. COE Operator	0	--	--	--	--	--	--	--	--	--
95 Leasehold Imp. COE Trans.	0	--	--	--	--	--	--	--	--	--
96 Leasehold Imp. IOT	0	--	0	0	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	--	0	0	0	0	0	0	0	0
98 Leasehold Imp. Other	0	--	0	0	0	0	0	0	0	0
99 Allocable Acct. No. 2690	61,833	--	--	--	--	--	--	--	--	--
100 Direct Acct. No. 2690	19,410	--	0	0	19,410	0	0	0	19,410	19,410
101 Materials and Supplies	48,667	--	--	--	--	--	--	--	--	--
102 RTB Stock	0	--	--	--	--	--	--	--	--	--
103 Tele. Plt. Adjust. - Alloc.	0	--	--	--	--	--	--	--	--	--
104 Tele. Plt. Adjust. - Direct	0	--	0	0	0	0	0	0	0	0
105 Other Assets, Net	0	--	0	0	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	--	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Santel Communications Cooperative, Inc.
Ending December 31, 2003

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)	
123 TPUC – Short Term, Alloc.	0	—	—	—	—	—	—	—	—
124 TPUC – Short Term, Direct	0	—	0	0	0	0	0	0	
125 TPUC – Long Term, Alloc.	4,399	—	—	—	—	—	—	—	
126 TPUC – Long Term, Direct	0	—	0	0	0	0	0	0	
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	1,614,080	—	—	—	—	—	—	—	
130 Acc. Depr. COE Switching	3,450,761	—	—	—	—	—	—	—	
131 Acc. Depr. COE Operator	0	—	—	—	—	—	—	—	
132 Acc. Depr. COE Transmission	3,515,941	—	—	—	—	—	—	—	
133 Acc. Depr. IOT Equipment	0	—	—	—	—	—	—	—	
134 Acc. Depr. Cable and Wire Facilities	5,986,382	—	—	—	—	—	—	—	
135 Acc. Depr. Other Plant	0	—	0	0	0	0	0	0	
136 Accum. Amort., Tangible Inv.	0	—	—	—	—	—	—	—	
137 Accum. Amort., Intang. Inv.	56,190	—	—	—	—	—	—	—	
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.	3,054	—	—	—	—	—	—	—	
149 Network Support, Direct	0	—	0	0	0	0	0	0	
150 General Support, Alloc.	143,776	—	—	—	—	—	—	—	
151 General Support, Direct	0	—	0	0	0	0	0	0	
152 Central Office Eq., Alloc.	301,705	—	—	—	—	—	—	—	
153 Central Office Eq., Direct	188,928	—	101,401	0	87,527	0	0	87,527	
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.	172,168	—	—	—	—	—	—	—	
159 Cable & Wire, Direct	0	—	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Santel Communications Cooperative, Inc.
Ending December 31, 2003

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.	0	--	--	--	--	--	--	--	--
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0
178 Network Operations, Alloc.	253,748	--	--	--	--	--	--	--	--
179 Network Operations, Direct	0	--	0	0	0	0	0	0	0
180 Total Access Expense	507,643	--	507,643	0	0	0	0	0	0
181 Depr., Support Assets	204,576	--	--	--	--	--	--	--	--
182 Depr., COE Switching	305,939	--	--	--	--	--	--	--	--
183 Depr., COE Operator	0	--	--	--	--	--	--	--	--
184 Depr., COE Transmission	799,749	--	--	--	--	--	--	--	--
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	--
186 Depr., C&W Facilities	747,944	--	--	--	--	--	--	--	--
187 Amort., Tangible Assets	0	--	--	--	--	--	--	--	--
188 Amort., Intangible Assets	504	--	--	--	--	--	--	--	--
189 Other Amortization	0	--	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	--	0	0	0	0	0	0	0
191 Marketing, Allocable	40,295	--	--	--	--	--	--	--	--
192 Marketing, Direct	0	--	0	0	0	0	0	0	0
193 Operator Service, Alloc.	0	--	--	--	--	--	--	--	--
194 Operator Service, Direct	0	--	0	0	0	0	0	0	0
195 Classified Directory	21,600	--	21,600	0	0	0	0	0	0
196 Alphabetical Directory	25,610	--	--	--	--	--	--	--	--
197 Foreign Directory	0	--	--	--	--	--	--	--	--
198 Bus. Ofc., EU Presubscription	18,917	--	--	--	--	--	--	--	--
199 Bus. Ofc., EU MTS & WATS	30,039	--	--	--	--	--	--	--	--
200 Bus. Ofc., EU Access, P/L & all Other	100,697	--	--	--	--	--	--	--	--
201 Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--	--
202 Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	--	--
203 Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	--	--
204 Coln Collect & Admin.	0	--	--	--	--	--	--	--	--
205 Cust. Svc., Direct	0	--	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	74,115	--	--	--	--	--	--	--	--
207 Cust. Serv., Other B&C	58,958	--	--	--	--	--	--	--	--
208 Cust. Serv., CABS	169,357	--	--	--	--	--	--	--	--
209 Cust. Serv., EU Common Line	3,103	--	3,103	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--	--
211 Other Cust. Serv., Direct	611	--	611	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	222,698	--	--	--	--	--	--	--	--
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Santel Communications Cooperative, Inc.
Ending December 31, 2003

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	347,125	--	--	--	--	--	--	--	--
231 Admin. & General, Direct	93,028	--	51,963	0	41,065	0	0	41,065	
232 Non-income Taxes, Allocable	0	--	--	--	--	--	--	--	
233 Non-income Taxes, Direct	6,933	--	950	0	5,983	0	0	5,983	
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	
237 Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--	
238 Gross Receipts Tax Rate	4.00%	--	--	--	--	--	--	--	
239 Rate of Return	10.00%	--	--	--	--	--	--	--	
240 AFUDC	(11,406)	--	--	--	--	--	--	--	
241 ITC Amortization	0	--	--	--	--	--	--	--	
242 Other Return Adjustments	0	--	0	0	0	0	0	0	
243 Contributions	0	--	--	--	--	--	--	--	
244 Interest Expense	594,592	--	--	--	--	--	--	--	
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	12,284	--	0	0	12,284	0	0	12,284	
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

 Santel Communications Cooperative, Inc.
 Ending December 31, 2003

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
				Other	Private Line		Private Line			
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
271 Working Loops	5,180	—	108	0	0	0	78	78		
272 Equivalent Interexchange Cct. Miles	30,181	—	0	0	0	0	0	0		
273 Interexchange Circuit Terminations	274	—	0	0	0	0	0	0		

Accounting

CONFIDENTIAL

1

Land & Building

CONFIDENTIAL

2

Central Office

CONFIDENTIAL

3

Outside Plant

CONFIDENTIAL

4

Annual Traffic

CONFIDENTIAL

5