



TC04-125

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June 29, 2004

Mr. Harlan Best  
South Dakota Public Utilities Commission  
State Capitol  
500 E. Capitol Avenue  
Pierre, SD 57501-5070

**RECEIVED**

JUL 01 2004

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

**RE: West River Telecommunications Cooperative 2003 Cost Study**

Dear Mr. Best:

Enclosed for your review and approval is the 2003 Intrastate Cost Study and supporting documentation for West River Telecommunications Cooperative.

If you have any questions or need additional information, please contact me at your convenience on (719) 594-5816.

Sincerely,

Steven D. Metts  
Consulting Manager

Encl.

cc. Bonnie Krause – West River Telecommunications Cooperative

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JUL 01 2004

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

WEST RIVER  
TELECOMMUNICATIONS COOPERATIVE  
SOUTH DAKOTA

Cost Study

2003

Intrastate  
Part 36

COMPANY NAME West River Telecommunications (SD)  
NECA CODE  
COMPANY CODE 644  
STATE South Dakota  
STATE AREA South Dakota  
CONTACT NAME Steven D. Metts  
CONTACT TELEPHONE # 719-594-5816  
FOR PERIOD 2003  
FILE NAME 644\_c03.RAW  
COMMENT #1 Mobridge and McLaughlin Combined  
COMMENT #2

REPORT PART 36  
JURISDICTION INTRA-STATE  
DATE 06/29/04  
RUN DATE 06/29/04 10:43

CONFIDENTIAL

# 1

Intrastate

Part 69

COMPANY NAME      West River Telecommunications (SD)  
NECA CODE  
COMPANY CODE      644  
STATE              South Dakota  
STATE AREA        South Dakota  
CONTACT NAME      Steven D. Metts  
CONTACT TELEPHONE # 719-594-5816  
FOR PERIOD        2003  
FILE NAME         644\_c03.RAW  
COMMENT #1        Mobridge and McLaughlin Combined  
COMMENT #2

REPORT            PART 69  
JURISDICTION      INTRA-STATE  
DATE              06/17/04  
RUN DATE          06/17/04 11:56

CONFIDENTIAL

# 2



Rate Base

**SUMMARY OF RATE BASE**

Company: **West River Telecommunications (South Dakota)**

Study Period: **2003**

Acct	Description	Beginning of Period 01/01/03			End of Period 12/31/03			Study Period Average	Notes
		Gen Ledger	Adjustments	Adjusted Bal	Gen Ledger	Adjustments	Adjusted Bal		
2110	Land & Support Assets	1,376,872	0	1,376,872	1,380,765	0	1,380,765	1,378,819	F-300.1
2210	Central Office Switching	1,295,499	451,748	1,747,247	1,332,918	466,653	1,799,571	1,773,409	F-300.1
2220	Operator Systems	0	0	0	0	0	0	0	F-300.1
2230	Central Office Trans	2,562,903	0	2,562,903	2,626,363	0	2,626,363	2,594,633	F-300.1
2210	CO Power & Common	0	0	0	0	0	0	0	F-300.1
2310	Information Orig./Term.	0	0	0	30,879	(30,879)	0	0	F-300.1
2410	Cable & Wire Facilities	5,737,290	0	5,737,290	5,776,848	0	5,776,848	5,757,069	F-300.1
2680	Amort Tangible Assets	0	0	0	0	0	0	0	F-300.1
2690	Amort Intangible Assets	0	0	0	0	0	0	0	F-300.1
		0	0	0	0	0	0	0	F-300.1
		0	0	0	0	0	0	0	F-300.1
		0	0	0	0	0	0	0	F-300.1
<b>2001</b>	<b>Total Plant in Service</b>	<b>10,972,564</b>	<b>451,748</b>	<b>11,424,312</b>	<b>11,147,773</b>	<b>435,774</b>	<b>11,583,547</b>	<b>11,503,930</b>	<b>F-300.1</b>
2002	Property Held for Future Use	0	0	0	0	0	0	0	F-300.2
2003	Plant Under Construction	3,498	0	3,498	1,120	0	1,120	2,309	F-300.3
2005	Plant Acquisition Adj.			0			0	0	
3100	Accumulated Depreciation	(3,885,883)	(286,812)	(4,172,695)	(4,518,788)	(319,357)	(4,838,145)	(4,505,422)	F-300.4
3200	(PHFU)			0			0	0	
3400	Accum. Amort (Tan.)			0			0	0	
3500	Accum. Amort (Intan.)			0			0	0	
4340	Deferred Federal Inc Tax	0	0	0	0	0	0	0	F-300.5
4040	Customer Deposits			0			0	0	
1402	RTB Stock			0			0	0	
1220.1	Materials & Supplies			0			0	0	
1220.2	Matl & Supplies (CPE)			0			0	0	
1439	Deferred Equal Access			0			0	0	
1410-4310	Deferred Asset & Liability			0			0	0	
	<b>Total Rate Base w/o CWC</b>	<b>7,090,179</b>	<b>164,936</b>	<b>7,255,115</b>	<b>6,630,105</b>	<b>116,417</b>	<b>6,746,522</b>	<b>7,000,817</b>	

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**SUMMARY OF PLANT IN SERVICE**

Company: **West River Telecommunications (South Dakota)**

Study Period: **2003**

Acct	Description	Beginning of Period 01/01/03			End of Period 12/31/03			STUDY AVERAGE	NOTES
		Gen Ledger	Adjustments	Adjusted Bal	Gen Ledger	Adjustments	Adjusted Bal		
2110	Land & Support Assets	1,376,872		1,376,872	1,380,765		1,380,765	1,378,819	
2210	Central Office Switching	1,295,499	451,748	1,747,247	1,332,918	466,653	1,799,571	1,773,409	
2220	Operator Systems			0			0	0	
2230	Central Office Trans	2,562,903		2,562,903	2,626,363		2,626,363	2,594,633	
2210	CO Power & Common			0			0	0	
2310	Information Orig./Term.			0	30,879	(30,879)	0	0	
2410	Cable & Wire Facilities	5,737,290		5,737,290	5,776,848		5,776,848	5,757,069	
2680	Amort Tangible Assets			0			0	0	
2690	Amort Intangible Assets			0			0	0	
				0			0	0	
				0			0	0	
				0			0	0	
2001	Total	10,972,564	451,748	11,424,312	11,147,773	435,774	11,583,547	11,503,930	

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**SUMMARY OF ACCUMULATED DEPRECIATION**

Company: **West River Telecommunications (South Dakota)**

Study Period: **2003**

Acct	Description	Beginning of Period 01/01/03			End of Period 12/31/03			STUDY AVERAGE	NOTES
		Gen Ledger	Adjustments	Adjusted Bal	Gen Ledger	Adjustments	Adjusted Bal		
2110	Land & Support Assets	(537,866)		(537,866)	(584,831)		(584,831)	(561,349)	
2210	Central Office Switching	(442,340)	(286,812)	(729,152)	(599,875)	(341,860)	(941,735)	(835,444)	
2220	Operator Systems			0			0	0	
2230	Central Office Trans	(1,105,697)		(1,105,697)	(1,247,810)		(1,247,810)	(1,176,754)	
2210	CO Power & Common			0			0	0	
2310	Information Orig./Term.			0	(22,503)	22,503	0	0	
2410	Cable & Wire Facilities	(1,799,980)		(1,799,980)	(2,063,769)		(2,063,769)	(1,931,875)	
2680	Amort Tangible Assets			0			0	0	
2690	Amort Intangible Assets			0			0	0	
				0			0	0	
				0			0	0	
				0			0	0	
3100	<b>Total</b>	<b>(3,885,883)</b>	<b>(286,812)</b>	<b>(4,172,695)</b>	<b>(4,518,788)</b>	<b>(319,357)</b>	<b>(4,838,145)</b>	<b>(4,505,422)</b>	

NOTES:

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## SUMMARY OF PLANT IN SERVICE COE, IOT AND CABLE & WIRE

Study Period: 2003

Company: West River Telecommunications

CAT	DESCRIPTION	BEG of PERIOD 01/01/03	End of PERIOD 12/31/03	STUDY PERIOD AVERAGE
<b><u>Central Office Equipment</u></b>				
1	Manual Switch	-	-	-
2	Tandem Switch	-	-	-
3.1	Local Switch	1,442,512	1,477,535	1,460,024
3.2	Local Switch Equal Access	-	-	-
	Total Switching Equipment	1,442,512	1,477,535	1,460,024
4.11	Wideband Exch. Ln. Ckt.	70,742	94,638	82,690
4.12	Exch. Trunk Ckt. Eq.	13,101	22,280	17,691
4.13	Exch. Ln. Ckt. - Other	1,192,980	1,220,581	1,206,781
4.21	IX Furn to Others	21,924	-	10,962
4.22	IX Ckt - Wideband	-	-	-
4.23	IX Ckt - Joint	1,192,218	1,235,219	1,213,719
4.24	IX Ckt - Conn. Co.	6,290	-	3,145
4.3	Host Remote Msg	26,202	53,644	39,923
	Total Circuit Equipment	2,523,457	2,626,362	2,574,911
9.A	24/48 Volt Power	168,731	146,587	157,659
9.B	130 Volt Power	-	-	-
9.C	Emergency Power	78,377	78,377	78,377
10	Common Equipment	97,074	97,074	97,074
	Total Power & Common	344,182	322,038	333,110
	<b>TOTAL CO EQUIPMENT</b>	<b>4,310,151</b>	<b>4,425,935</b>	<b>4,368,045</b>
<b><u>Information Orig/Term Equipment</u></b>				
1A	Other (IOT)	-	-	-
1B1	Other (IOT) Paystation Limited	-	-	-
1B2	Other (IOT) Paystation Reg	-	-	-
2	CPE	-	-	-
	<b>TOTAL IOT</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Cable &amp; Wire Facilities</u></b>				
1	Total Exchange Line	5,183,677	5,089,539	5,136,608
2	Wideband and Exch Trunk	1,161	924	1,043
3.21	IX Furn. to Others	97,574	101,468	99,521
3.22	IX - Wideband	-	-	-
3.23	IX - Joint	442,380	569,605	505,993
4A	Host/Remote Wats Closed	-	-	-
4B	Host/Remote - Other	12,498	15,312	13,905
	<b>TOTAL CABLE &amp; WIRE</b>	<b>5,737,290</b>	<b>5,776,848</b>	<b>5,757,070</b>

**West River Telecommunications  
South Dakota Rate Base**

		Division 1 Book	McLaughlin Allocation	Allocation Method	Division 5 Book	Total SD
2110	Land & Support Assets	8,382,356	341,357	1	1,039,408	1,380,765
2210	Central Office Switching	8,295,688	338,250	1	994,669	1,332,918
2220	Operator Systems					0
2230	Central Office Trans	12,855,318	774,096	1	1,852,267	2,626,363
2210	CO Power & Common					0
2310	Information Orig./Term.	207,326			30,879	30,879
2410	Cable & Wire Facilities	47,192,084	1,534,206	1	4,242,642	5,776,848
2680	Amort Tangible Assets					0
2690	Amort Intangible Assets	1,296			862	862
						0
<b>2001</b>	<b>Total Plant in Service</b>	<u>76,934,068</u>	<u>2,987,908</u>		<u>8,160,727</u>	<u>11,148,635</u>
						0
31.211	General Support Assets	(5,742,838)	(233,867)	2	(584,931)	(818,798)
31.221	Central Office Switching	(6,079,168)	(247,873)	2	(599,875)	(847,747)
31.222	Operator Systems					0
31.223	Central Office Trans	(9,526,489)	(573,647)	2	(1,247,810)	(1,821,457)
31.221	CO Power & Common					0
31.231	Information Orig./Term.	(205,942)			(22,503)	(22,503)
31.241	Cable & Wire Facilities	(28,853,494)			(2,023,769)	(2,023,769)
	<b>Total Accumulated Depreciation</b>	<u>(50,407,931)</u>	<u>(1,055,387)</u>		<u>(4,478,887)</u>	<u>(5,534,274)</u>
	<b>Net Plant</b>	<u>26,526,137</u>	<u>1,932,521</u>		<u>3,681,840</u>	<u>5,614,361</u>
						0
2002	Property Held for Future Use					0
2003	Plant Under Construction	2,074,446			1,120	1,120
2005	Plant Acquisition Adj.	39,508			32,756	32,756
3200	Accum Depreciation (PHFU)					0
3400	Accum. Amort (Tan.)					0
3500	Accum. Amort (Intan.)	(1,296)			(862)	(862)
4340	Deferred Federal Inc Tax	(1,145,215)				0
4040	Customer Deposits	(73,445)				0
1402	RTB Stock					0
1220.1	Materials & Supplies	1,507,132				0
1220.2	Matl & Supplies (CPE)					0
1439	Deferred Equal Access					0
1410-4310	Deferred Asset & Liability					0
						0
	<b>Total Rate Base</b>	<u>28,927,268</u>	<u>1,932,521</u>		<u>3,714,854</u>	<u>5,647,375</u>

Allocation Methods

- 1 Direct from CPR
- 2 Same Remaining Life Ratio as Division 1

2003

**South Dakota Vehicles**

D. Aas (Mobridge)	26837.75
L. Walth (Mobridge)	28672.58
J. Bauer	38474.35
J. Graff	35936.13
Artic Cat Snowmobile	1493.50
Flatbed Trailer	257.50

**Total: 131671.81**

**South Dakota Buildings**

McLaughlin Dial House	192909.29
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**South Dakota Land**

McLaughlin Dial House	16776.43
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**Other**

Outside Plant	1534206
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Expenses



## EXPENSE SUMMARY

Company: **West River Telecommunications (South Dakota)**

Study Period: **2003**

NO.	A/C	DESCRIPTION	12/31/03 Ledger Balance	Adjustment Total	Study Amount
1	6110	NETWORK SUPPORT	106		106
2	6120	GENERAL SUPPORT	79,619		79,619
3	6210	C.O. SWITCHING	70,100	25,915	96,015
4	6220	OPERATOR SYSTEMS			0
5	6230	C.O. TRANSMISSION	319,541		319,541
6	6310.1	IOT OTHER	3,799	(3,799)	0
7	6310.2	IOT CPE			0
8	6410	CABLE & WIRE FACILITIES	147,536	(2,118)	145,418
9		<b>TOTAL PLANT SPECIFIC (L1:L8)</b>	<b>620,701</b>	<b>19,998</b>	<b>640,699</b>
10	6510	OTHER PLANT			0
11	6530	NETWORK OPERATIONS	38,647		38,647
12	6540	ACCESS - Other than Federal USF			0
13	6540	ACCESS - Federal USF Contributions	24,988		24,988
14	6560.10	GENERAL SUPPORT	46,965		46,965
15	6560.21	C.O. SWITCHING	157,535	55,998	213,533
16	6560.22	OPERATOR SYSTEMS			0
17	6560.23	C.O. TRANSMISSION	142,113		142,113
18	6560.2X	C.O. COMMON & POWER			0
19	6560.30	TOTAL IOT	2,695	(2,695)	0
20	6560.40	CABLE & WIRE FACILITIES	263,789		263,789
21	6560.50	PROP. HELD FOR FUTURE USE 2002			0
22	6560.60	TANGIBLE ASSETS 2680			0
23	6560.70	INTANGIBLE ASSETS 2690			0
24	6560.80	TEL. PLANT ADJUSTMENT 2005			0
25	6560.90				0
26	6560.91				0
27	6560.92				0
28	6560.93				0
29	6560.94				0
30		<b>TOTAL DEPRECIATION &amp; AMORTIZATION (L14 THRU L29)</b>	<b>613,097</b>	<b>53,303</b>	<b>666,400</b>
31		<b>TOTAL PLANT NON-SPECIFIC (Lns 10+11+12+13+30)</b>	<b>676,732</b>	<b>53,303</b>	<b>730,035</b>

## EXPENSE SUMMARY

Company: **West River Telecommunications (South Dakota)**

Study Period: **2003**

NO.	A/C	DESCRIPTION	12/31/03 Ledger Balance	Adjustment Total	Study Amount
32	6610	MARKETING	10,290		10,290
33	6620.10	OPERATOR SERVICES			0
34	6620.21	DIRECTORY CLASSIFIED	19,688	(7,626)	12,062
35	6620.22	DIRECTORY OTHER			0
36	6620.23	DIRECTORYH ALPHA		7,626	7,626
37	6620.24	DIRECTORY FOREIGN			0
38	6620.32	COIN COLLECTION & ADMIN.			0
39	6620.31	LOCAL BUSINESS OFFICE			0
40	6620.50	REVENUE ACCT. MESSAGE PROC.	18,175		18,175
41	6620.61	REVENUE ACCT. END USER			0
42	6620.62	REVENUE ACCT. OTHER B&C	48,193		48,193
43	6620.70	CABS B&C	32,065		32,065
44	6620.80	OTHER CUSTOMER SERVICE	95,117		95,117
45		<b>TOTAL CUSTOMER OPERATIONS (L32:L44)</b>	<b>223,528</b>	<b>0</b>	<b>223,528</b>
46	6710.1	EXECUTIVE & PLANNING EAS			0
47	6710.2	EXECUTIVE & PLANNING OTHER	57,603		57,603
48	6720.1	GENERAL & ADMIN. EAS			0
49	6720.2	GENERAL & ADMIN. OTHER	247,540		247,540
50		<b>TOTAL CORPORATE OPERATIONS (L46:L49)</b>	<b>305,143</b>	<b>0</b>	<b>305,143</b>
51	7100.1	OTHER OPER. INC/EXP FOREIGN CURR.			0
52	7100.2	OTHER OPER. INC/EXP OTHER (int cust dep)			0
53	7200.40	OPERATING TAXES OTHER			0
54	7200.41	OPERATING TAXES GROSS RECEIPTS	112,399		112,399
55	7300.1	NON OPERATING INC/EXP IDC			0
56	7300.2	NON OPERATING INC/EXP CONTRIBUTIONS	3,965		3,965
57	7500.2	INTEREST ON CAPITAL LEASES			0
58	7600	EXTRAORDINARY ITEMS			0
59	7910	INCOME EFFECT OF RATEMAKING DIFF.			0
60		<b>TOTAL TAXES &amp; MISC. ACCOUNTS (L51:L59)</b>	<b>116,364</b>	<b>0</b>	<b>116,364</b>
61		<b>TOTAL EXPENSES &amp; TAXES (Lns 9+31+45+50+60)</b>	<b>1,942,468</b>	<b>73,301</b>	<b>2,015,769</b>
62	ADD-DEC	TAX ADDS & DEDUCTS (Adj amt from F-369)	xxxxxxxxxxxxxxxx	#VALUE!	#VALUE!
63	ITC	ITC AMORTIZED			0
64		<b>TOTAL (Lns 61+62+63)</b>	<b>1,942,468</b>	<b>#VALUE!</b>	<b>#VALUE!</b>
65	7340	AFUDC			0

**ACCOUNTING SUMMARY  
RECLASSIFICATION ADJUSTMENTS**

Company: **West River Telecommunications (South Dakota)**  
End of Period: **12/31/03**

Adj #	DESCRIPTION	ACCOUNT	ADJUSTMENT
1	Remove CPE	2310	(30,879)
		31.2310	22,503
		6310	(3,799)
		6560	(2,695)
		Dereg	14,870
2	Remove Rent Revenue	5240	2,118
		6420	(2,118)
3	Split Directory Expense	6620.21	7,626
		6620.2300	(7,626)
4	Allocate Hazen Host Costs to SD	2210	466,653
		31.221	(341,860)
		6562.221	55,998
		6220	25,915

**West River Telecommunications  
SD Operating Expenses**

			Division 1	McLaughlin	Allocation	Division 5	Total
			Book	Allocation	Method	Book	SD
1	6110	NETWORK SUPPORT	2,724	106	2		106
2	6120	GENERAL SUPPORT	432,987	16,816	2	62,803	79,619
3	6210	C.O. SWITCHING	468,582	18,198	2	51,902	70,100
4	6220	OPERATOR SYSTEMS					0
5	6230	C.O. TRANSMISSION	462,669	17,969	2	301,572	319,541
6	6310.1	IOT OTHER	5,960	231	2	3,567	3,799
7	6310.2	IOT CPE					0
8	6410	CABLE & WIRE FACILITIES	1,101,941	42,796	2	104,740	147,536
9		<b>TOTAL PLANT SPECIFIC (L1:L8)</b>	<b>2,474,863</b>	<b>96,117</b>		<b>524,584</b>	<b>620,701</b>
							0
							0
10	6510	OTHER PLANT					0
11	6530	NETWORK OPERATIONS	327,357	12,714	2	25,933	38,647
12	6540	ACCESS - Other than Federal USF					0
13	6540	ACCESS - Federal USF Contributions	153,496			24,988	24,988
14	6560.10	GENERAL SUPPORT	479,465	18,621	2	28,344	46,965
15	6560.21	C.O. SWITCHING	985,748	38,284	2	119,252	157,535
16	6560.22	OPERATOR SYSTEMS		0	2		0
17	6560.23	C.O. TRANSMISSION	1,245,176	48,359	2	93,753	142,113
18	6560.2X	C.O. COMMON & POWER		0	2		0
19	6560.30	TOTAL IOT	5,536	215	2	2,479	2,695
20	6560.40	CABLE & WIRE FACILITIES	2,787,170	108,246	2	155,543	263,789
21	6560.50	PROP. HELD FOR FUTURE USE 2002					0
22	6560.60	TANGIBLE ASSETS 2680					0
23	6560.70	INTANGIBLE ASSETS 2690					0
24	6560.80	TEL. PLANT ADJUSTMENT 2005					0
25	6560.90						0
26	6560.91						0
27	6560.92						0
28	6560.93						0
29	6560.94						0
30		<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>	<b>(L14) 5,983,947</b>	<b>226,439</b>		<b>450,292</b>	<b>676,731</b>
31		<b>TOTAL PLANT NON-SPECIFIC (Lns</b>					
32	6610	MARKETING	54,813	2,670	1	7,620	10,290
33	6620.10	OPERATOR SERVICES					0
34	6620.21	DIRECTORY CLASSIFIED	101,733	4,955	1	14,732	19,688
35	6620.22	DIRECTORY OTHER					0
36	6620.23	DIRECTORYH ALPHA					0
37	6620.24	DIRECTORY FOREIGN					0
38	6620.317	COIN COLLECTION & ADMIN.					0
39	6620.31	LOCAL BUSINESS OFFICE					0
40	6620.50	REVENUE ACCT. MESSAGE PROC.	93,814	4,570	1	13,605	18,175
41	6620.61	REVENUE ACCT. END USER					0
42	6620.62	REVENUE ACCT. OTHER B&C	248,756	12,117	1	36,076	48,193
43	6620.70	CABS B&C	148,855	7,251	1	24,815	32,065
44	6620.80	OTHER CUSTOMER SERVICE	469,375	22,863	1	72,254	95,117
45		<b>TOTAL CUSTOMER OPERATIONS (L32:L44)</b>	<b>1,117,346</b>	<b>54,424</b>		<b>169,102</b>	<b>223,527</b>
46	6710.1	EXECUTIVE & PLANNING EAS					0
47	6710.2	EXECUTIVE & PLANNING OTHER	282,649	13,767	1	43,835	57,603
48	6720.1	GENERAL & ADMIN. EAS					0
49	6720.2	GENERAL & ADMIN. OTHER	1,190,212	57,974	1	189,567	247,540
50		<b>TOTAL CORPORATE OPERATIONS (L46:L49)</b>	<b>1,472,861</b>	<b>71,741</b>		<b>233,402</b>	<b>305,143</b>
51	7100.1	OTHER OPER. INC/EXP FOREIGN CURR.					0
52	7100.2	OTHER OPER. INC/EXP OTHER (int cust dep)					0
53	7200.40	OPERATING TAXES OTHER					0
54	7200.41	OPERATING TAXES GROSS RECEIPTS	120,403			112,399	112,399
55	7300.1 *	NON OPERATING INC/EXP IDC					0
56	7300.2	NON OPERATING INC/EXP CONTRIBUTIONS	43,917			3,965	3,965
57	7500.2	INTEREST ON CAPITAL LEASES					0
58	7600	EXTRAORDINARY ITEMS					0
59	7910	INCOME EFFECT OF RATEMAKING DIFF.					0
60		<b>TOTAL TAXES &amp; MISC. ACCOUNTS (L51:L59)</b>	<b>164,320</b>	<b>0</b>		<b>116,363</b>	<b>116,363</b>
1		McLaughlin Lines	975				
		Total WRT Access Lines	20017				
		McLaughlin Percentage	0.0487				
2		Total Plant - McLaughlin	2,987,908				
		Total Plant - WRT Division 1	76,934,068				
		McLaughlin Percent	0.0388				

Account Number	Account Title	Rates	Beginning Balance 01/01/03	Actual Accruals	Calculated Accruals	Difference	Retirements	Salvage	Cost of Removal	Net Loss	Transfers	Ending Balance 12/31/03	Years to Depr.
3100.1210	Buildings	2.28%	517,397.16	22,108.92	22,108.93	(0.01)						539506.08	20.46
3100.1240	General Purpose Computers	10.00%	39,190.31	6,234.64	6,309.27	(74.63)						45424.95	3.59
3100.2120	COE Switch - Digital	12.00%	480,622.94	119,251.60	119,215.36	36.24						599874.54	4.30
3100.3122	Microwave Electronics	7.06%	589,633.79		41,628.15	(41,628.15)						589633.79	
3100.1221	Microwave Electronics												
3100.2321	Interchange - Circuitry	8.39%	306,619.14	43,497.63	44,182.26	(684.63)	15,848.18	12,145.98	423.72	4,125.92		345990.85	4.70
3100.3211	COE - Interexchange C	12.00%											
3100.2322	Subscriber Circuitry	6.35%	269,120.24	40,456.65	40,351.96	104.69	30,242.34	17,713.94	4,410.88	16,939.28		292637.61	9.07
3100.3222	Subscriber Circuitry - DSL	14.30%	9,748.13	9,799.17	9,843.12	(43.95)						19547.3	5.82
3100.3620	P.L. Station Equipment	8.03%	20,023.24	2,479.49	2,438.97	40.52	4,126.61	4,126.61				22502.73	4.10
3100.4110	Pole Lines	5.65%	80,421.65		4,543.82	(4,543.82)						80421.65	
3100.4210	Aerial Cables	2.16%	30,545.01	753.03	768.96	(15.93)			293.99	293.99		31004.05	7.68
3100.4221	Underground Copper	5.72%	43,330.81	4,604.04	4,603.76	0.28						47934.85	8.07
3100.4222	Underground Fiber	3.43%	109,218.80	9,252.00	9,253.03	(1.03)						118470.8	17.35
3100.4231	Buried Cable	3.36%	1,393,013.67	81,762.22	81,819.25	(57.03)	28,747.69			28,747.69		1446028.2	12.48
3100.4233	Buried fiber	5.04%	128,848.68	49,101.88	49,102.10	(0.22)						177950.56	17.22
3100.4240	Submarine Cable	4.31%	30,912.35	1,568.76	1,568.63	0.13						32481.11	3.49
3100.4260	Intrabuilding Network Cable	3.17%	17,898.14	638.40	638.27	0.13						18536.54	3.50
3100.4310	Aerial Wire	6.96%	160.52	31.56	31.62	(0.06)						192.08	9.29
3100.4410	Underground Conduit	2.98%	62,545.45	8,203.56	8,204.69	(1.13)						70749.01	25.93
Total			4,129,250.03	399,743.55	446,612.15	(46,868.60)	78,964.82	33,986.53	5,128.59	50,106.88		4,478,886.70	
3100.01 RWIP			(2,761.60)									(3,600.69)	
Net Accumulated Depreciation			4,126,488.43	399,743.55	446,612.15	(46,868.60)	78,964.82	33,986.53	5,128.59	50,106.88		4,475,286.01	

Depreciation Expense:

	399,743.55
JE #21	(372.24)
	<u>399,371.31</u>

**Analysis of Account 5.5240.1 for 2003**

Midcontinent Communications - Acct. Rec.	497.75
Joint Pole Usage - December A/R	
MDU - December AP Check #95368	1620.00
Joint Pole Usage	

**Total for Account 5.5240.1 2117.75**

**Analysis of Account 5.5240.2 for 2003**

Fiber Ring Revenue Pooling Association - JE 18	29256.00
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**Total for Account 5.5240.2 29256.00**

Financials

06/15/2004  
Tue 13:17

36528

WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

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Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
5.1130.	GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
5.1130.17	DEP ACCT MBDGE	0.00	0.00	0.00	0.00	0.00	0.00
5.1150.	WRKG FDS PETTY	0.00	0.00	0.00	0.00	0.00	0.00
5.1160.	OTHER INV -RET.	0.00	0.00	0.00	0.00	0.00	0.00
5.1180.1	DUE FROM CUSTOM	0.00	0.00	0.00	0.00	0.00	0.00
5.1180.2	DUE FROM CUST -	0.00	0.00	0.00	0.00	0.00	0.00
5.1181.	ACCDUNTS RECEIV	0.00	0.00	0.00	0.00	0.00	0.00
5.1190.	OTHER ACCT REC	0.00	0.00	0.00	0.00	0.00	0.00
5.1190.4	ACCT REC - IXC	0.00	0.00	0.00	0.00	0.00	0.00
5.1191.	ACCT REC ALLOW	0.00	0.00	0.00	0.00	0.00	0.00
5.1330.4	OTHER PREPAY -	0.00	0.00	0.00	0.00	0.00	0.00
5.1402.	INVESTMENTS IN	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.11	STATION APPARAT	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.12	NONREG INVEST -	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.13	KEY SYSTEMS	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.14	KEY PHONES	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.21	DEPR RES - STAT	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.22	DEPR-PAYSTATION	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.23	DEPR RES - KEY	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.24	DEPRRES-KEYPHON	0.00	0.00	0.00	0.00	0.00	0.00
5.1407.	DEBT ISSUANCE C	0.00	0.00	0.00	0.00	0.00	0.00
5.1439.2	DRGEXP-MOBRIDGE	0.00	0.00	0.00	0.00	0.00	0.00
5.2003.1	TELE PLNT UNDER	3,497.85	2,377.88	0.00	10,111.44	1,119.97	0.00
5.2005.	TELECOM PL ADJ	32,756.08	0.00	0.00	0.00	32,756.08	0.00
5.2007.	GODDWILL	3,070,531.38	0.00	0.00	0.00	3,070,531.38	0.00
5.2111.	LAND	4,678.94	0.00	0.00	0.00	4,678.94	0.00
5.2121.	BUILDINGS	969,689.90	0.00	0.00	0.00	969,689.90	0.00
5.2124.	GEN PURP COMPUT	61,146.20	3,892.92	0.00	0.00	65,039.12	0.00
5.2212.	DIG SWITCH EQUI	992,253.70	2,415.26	0.00	0.00	994,668.96	0.00
5.2212.1	TOOLS-DIGITAL S	0.00	0.00	0.00	0.00	0.00	0.00
5.2231.22	MICROWAVE ELECT	589,633.79	0.00	0.00	0.00	589,633.79	0.00
5.2231.221	MICRO-RIE & MOB	0.00	0.00	0.00	0.00	0.00	0.00
5.2232.1	INTEREX CIRC EQ	506,565.84	40,080.63	0.00	0.00	546,646.47	0.00
5.2232.11	TOOLS-INTEREX C	0.00	0.00	0.00	0.00	0.00	0.00
5.2232.2	SUSB CIRCEQ-ANA	634,647.10	1,633.78	6,273.32	0.00	636,280.88	0.00
5.2232.22	COE-DSL	57,959.85	21,746.34	9,413.42	0.00	79,706.19	0.00
5.2232.3	SUB CCT EQ/DIGI	0.00	0.00	0.00	0.00	0.00	0.00
5.2362.	STATION EQ/PL	29,867.76	1,010.83	0.00	296.83	30,878.59	0.00
5.2411.	POLE LINE	80,421.65	0.00	0.00	0.00	80,421.65	0.00
5.2421.	AERIAL CABLE	36,618.55	2,036.83	0.00	27.23	34,581.72	0.00
5.2422.1	UNDERGROUND CBL	80,485.40	0.00	0.00	0.00	80,485.40	0.00
5.2422.2	UNDGR FIBER CAB	269,767.72	0.00	0.00	0.00	269,767.72	0.00
5.2423.1	BURIED CABLE	2,399,312.78	71,567.71	0.00	23,602.46	2,470,880.49	0.00
5.2423.3	FIBER CABLE	974,300.52	105.16	0.00	26.53	974,195.36	0.00
5.2424.	SUBMARINE CABLE	36,395.17	0.00	0.00	0.00	36,395.17	0.00
5.2426.	INTRABLD NET CB	20,134.66	0.00	0.00	0.00	20,134.66	0.00
5.2431.	AERIAL WIRE	454.28	0.00	0.00	0.00	454.28	0.00
5.2441.	UNDRGRD CONDUIT	275,325.27	0.00	0.00	0.00	275,325.27	0.00
5.2690.	INTANG ORG COST	862.35	0.00	0.00	0.00	862.35	0.00

JUN -15 '04 (TUE) 13:38 WEST RIVER TELEPHONE TEL: 1 701 748 6800 P. 014

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

06/15/2004  
Tue 13:17  
36528  
Company: 36528 Year: 2003  
Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
5.3100.01	RETRMNT W.O.	2,761.60	839.09	0.00	293.99	3,600.69	0.00
5.3100.121	DEPR-BUILDINGS	517,397.16	22,108.92	0.00	1,842.41	539,506.08	0.00
5.3100.1221	DEPR RES-RJE &	0.00	0.00	0.00	0.00	0.00	0.00
5.3100.124	DPR-G P COMPUTER	39,190.31	6,234.64	0.00	542.56	45,424.95	0.00
5.3100.212	DPR-DIG SWITCH	480,622.94	119,251.60	0.00	9,946.69	599,874.54	0.00
5.3100.2321	DPR-IXC CCT EQ	306,619.14	39,371.71	0.00	3,822.15	345,990.85	0.00
5.3100.2322	DPR-SUB CCTV/AN	269,120.24	23,517.37	0.00	2,554.69	292,637.61	0.00
5.3100.2323	DPR-SUB CCTV/DG	0.00	0.00	0.00	0.00	0.00	0.00
5.3100.3122	DPR COE MICROWA	589,633.79	0.00	0.00	0.00	589,633.79	0.00
5.3100.3211	DPR COE TOOL IN	0.00	0.00	0.00	0.00	0.00	0.00
5.3100.3222	DEP COESUBCTDSL	9,748.13	9,799.17	0.00	893.69	19,547.30	0.00
5.3100.362	DPR STAT EQUIP	20,023.24	2,479.49	0.00	415.27	22,502.73	0.00
5.3100.411	DPR - POLE LINE	80,421.65	0.00	0.00	0.00	80,421.65	0.00
5.3100.421	DPR - AERJAL CB	30,545.01	459.04	231.72	0.00	31,004.05	0.00
5.3100.4221	DPR - UNDRGD CB	43,330.81	4,604.04	0.00	383.67	47,934.85	0.00
5.3100.4222	DEPR-UNDRG FIBE	109,218.80	9,252.00	0.00	771.00	118,470.80	0.00
5.3100.4231	DPR - BURIED CB	1,393,013.67	53,014.53	21,755.93	0.00	1,446,028.20	0.00
5.3100.4233	DPR - FIBER OPT	128,848.68	49,101.88	0.00	4,091.68	177,950.56	0.00
5.3100.424	DPR SUB CABLE	30,912.35	1,568.76	0.00	130.73	32,481.11	0.00
5.3100.426	DPR INTRA NET C	17,898.14	638.40	0.00	53.20	18,536.54	0.00
5.3100.431	DPR - AERIAL WR	160.52	31.56	0.00	2.63	192.08	0.00
5.3100.441	DPR-UNDR CONDUIT	62,545.45	8,203.56	0.00	683.63	70,749.01	0.00
5.3300.	ACC AMORT GOODW	1,330,563.78	204,702.12	0.00	17,058.51	1,535,265.90	0.00
5.3500.	ACC AMDR ORGN C	862.20	0.00	0.00	0.00	862.20	0.00
5.3600.	AC AMORT TELECO	14,194.44	2,183.76	0.00	181.98	16,378.20	0.00
5.4010.1	AP - MTC	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.3	AP FED EXCISE T	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.41	AP SALES TAX SD	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.43	AP - SD CONTRAC	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.49	AP-MOBR SALETAX	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.5511	AP-SD UNBL TOLL	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.5521	AP-SD UNBL TOLL	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.5551	AP-MCJ SURCHRG	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.9	AP-TELE RELAY S	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.91	AP-E911 SURCHGE	0.00	0.00	0.00	0.00	0.00	0.00
5.4040.1	CUST DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00
5.4040.2	CUST SVC CHRGS	0.00	0.00	0.00	0.00	0.00	0.00
5.4080.1	ACCRU TAX-GROSS	0.00	0.00	0.00	0.00	0.00	0.00
5.4080.51	ACCR TAX-SD SAL	0.00	0.00	0.00	0.00	0.00	0.00
5.4080.56	ACCTAX-MOBRIDGE	0.00	0.00	0.00	0.00	0.00	0.00
5.4340.	DEF OP INCOM TX	0.00	0.00	0.00	0.00	0.00	0.00
5.4510.	CAP STOCK MOBRI	0.00	0.00	0.00	0.00	0.00	0.00
5.4550.11	REARN-MOBRIDGE	0.00	0.00	0.00	0.00	0.00	0.00
5.4550.12	REARN-DIV PAID	0.00	0.00	0.00	0.00	0.00	0.00
5.5001.	ACCESS LINE REV	0.00	476,001.36	0.00	31,342.07	476,001.36	0.00
5.5001.1	NONOPTIONAL EAS	0.00	7,454.95	0.00	2,467.64	7,454.95	0.00
5.5001.2	PBX TRUNKS REVE	0.00	71,764.42	0.00	5,894.25	71,764.42	0.00
5.5001.3	KEY SYST LINE R	0.00	434.05	0.00	224.75	434.05	0.00
5.5001.4	HIGH SPEED INTE	0.00	0.00	0.00	0.00	0.00	0.00

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

36528

06/15/2004  
Tue 13:17

Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		--- Year-To-Date Balance ---	
				Debit	Credit	Debit	Credit
5.5010.	PUBLIC TELE REV	0.00	6,830.38-	0.00	360.72	0.00	6,830.38
5.5040.	LOCAL PRJV LINE	0.00	8,611.39-	0.00	728.43	0.00	8,611.39
5.5050.	INSTALL CHG-REG	0.00	22,033.50-	0.00	2,074.00	0.00	22,033.50
5.5050.1	INST LTFELNE CR	0.00	0.00	0.00	475.00	0.00	0.00
5.5050.2	INSTALL CHG DSL	0.00	4,365.00-	0.00	60.00	0.00	4,365.00
5.5060.	ASSOC LOCAL SVC	0.00	130,440.00-	0.00	8,834.91	0.00	130,440.00
5.5060.1	ASSOC LOC SVC R	0.00	600.00-	0.00	50.00	0.00	600.00
5.5070.	RECIP CELL CURR	0.00	26,682.26-	15,931.64	0.00	0.00	26,682.26
5.5070.1	RECIP CELL PRID	0.00	0.00	0.00	0.00	0.00	0.00
5.5081.	END USER MULTI-	0.00	90,940.44-	0.00	7,507.82	0.00	90,940.44
5.5081.1	END USER SINGLE	0.00	139,121.29-	0.00	11,843.37	0.00	139,121.29
5.5081.2	LIFE-LINE ACCS	0.00	0.00	0.00	3,932.30	0.00	0.00
5.5081.3	LIFLN LOC SVCR	0.00	0.00	0.00	1,058.68	0.00	0.00
5.5081.4	LL ENHANCED CR	0.00	0.00	0.00	1,552.92	0.00	0.00
5.5081.41	FED UNIV SVC CH	0.00	21,695.70-	0.00	1,976.58	0.00	21,695.70
5.5081.5	FUSC-SPECTAL AC	0.00	1,741.09-	0.00	461.66	0.00	1,741.09
5.5081.51	ISDW PORT CHARG	0.00	194.46-	0.00	11.15	0.00	194.46
5.5081.6	INTER/INTER CCL	0.00	9,685.34-	0.00	35.22	0.00	9,685.34
5.5082.1	INTR/INTER CCL	0.00	5.32-	0.00	0.00	0.00	5.32
5.5082.11	INTR/INTER CCLN	0.00	548,354.23-	0.00	40,996.70	0.00	548,354.23
5.5082.2	INTR/ER LCLTRN	0.00	228.87-	0.00	16.83	0.00	228.87
5.5082.21	INTR/ER LCLTRN	0.00	150,733.81-	0.00	13,441.96	0.00	150,733.81
5.5082.3	INTR/ER LOC SW	0.00	74.88-	0.00	6.98	0.00	74.88
5.5082.31	INTR/ER LOC SW	0.00	1,913.22-	0.00	169.47	0.00	1,913.22
5.5082.4	INTR/ER INTER DA	0.00	0.84-	0.00	0.06	0.00	0.84
5.5082.41	INTR/ER QUERY	0.00	6,576.25-	0.00	527.62	0.00	6,576.25
5.5082.5	INTR/ER QUERY	0.00	0.00	0.00	0.00	0.00	0.00
5.5082.51	INTR/ER QUERY	0.00	135,175.00-	0.00	14,322.00	0.00	135,175.00
5.5082.6	SLMNT I CCLPOOL	0.00	354,011.00-	63,277.00	0.00	0.00	354,011.00
5.5082.7	SLMNT TRAFFIC S	0.00	0.00	0.00	0.00	0.00	0.00
5.5082.8	1/1 PRIOR PD AD	0.00	0.00	0.00	0.00	0.00	0.00
5.5082.81	ER/ER PR PER SW	0.00	0.00	0.00	0.00	0.00	0.00
5.5082.82	INTER/INTER PRI	0.00	0.00	0.00	0.00	0.00	0.00
5.5083.	INTER SPCL ACCS	0.00	729,330.98-	0.00	116,445.55	0.00	729,330.98
5.5083.1	INTERSTSPCL DSL	0.00	42,393.15-	0.00	3,916.02	0.00	42,393.15
5.5083.2	I/I SPEC ACC CA	0.00	45,933.28-	0.00	5,018.00	0.00	45,933.28
5.5084.1	INTR/INTRA CCL	0.00	206,743.80-	0.00	15,726.85	0.00	206,743.80
5.5084.11	INTR/INTRA CCL	0.00	106.68-	0.00	9.66	0.00	106.68
5.5084.2	INTR/RA LCLTRN	0.00	153,690.95-	0.00	11,167.71	0.00	153,690.95
5.5084.21	INTR/RA LCLTRN	0.00	96.77-	0.00	8.11	0.00	96.77
5.5084.3	INTR/RA LCL SW	0.00	98,432.24-	0.00	7,176.99	0.00	98,432.24
5.5084.31	INTR/RA LCL SW	0.00	51.06-	0.00	4.40	0.00	51.06
5.5084.5	INTR/RA QUERY	0.00	528.44-	0.00	63.58	0.00	528.44
5.5084.51	INTR/RA QUERY	0.00	0.01-	0.00	0.00	0.00	0.01
5.5084.7	INTR/RA SPCLAC	0.00	223,450.50-	0.00	10,739.83	0.00	223,450.50
5.5084.71	ER/RA SPEC ACC	0.00	5,039.66-	0.00	5,039.66	0.00	5,039.66
5.5084.72	RA/RA SPCLAC CU	0.00	31,829.84	0.00	5,068.00	0.00	31,829.84
5.5084.84	RA PP ADJ SPEC	0.00	11,187.42	0.00	0.00	0.00	11,187.42
5.5084.9	LECA PDDL-MTC	0.00	43,027.00	6,845.00	0.00	0.00	43,027.00
5.5100.1	UNBILLED TOLL R	0.00	8,391.92	0.00	3,214.55	0.00	8,391.92

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36528

WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

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Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		--- Year-To-Date Balance ---	
				Debit	Credit	Debit	Credit
5.5122.	TOLL PRVT LN SV	0.00	0.00	0.00	0.00	0.00	0.00
5.5230.	DIRECTORY REVEN	0.00	16,383.90-	0.00	1,223.01	0.00	16,383.90
5.5240.1	RENT REVENUE	0.00	2,117.75-	0.00	2,117.75	0.00	2,117.75
5.5240.2	DS3 LEASE REVEN	0.00	29,256.00-	0.00	2,510.00	0.00	29,256.00
5.5240.3	HOST SWITCH SVC	0.00	0.00	0.00	0.00	0.00	0.00
5.5264.	OPER SERV R(NET	0.00	14.82	72.45	0.00	14.82	0.00
5.5264.1	OTHR MISC REVEN	0.00	0.00	0.00	0.00	0.00	0.00
5.5264.2	O-MISC REV NPAT	0.00	2,172.52-	0.00	110.44	0.00	2,172.52
5.5264.3	COE SW ADM REV	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.01	INTER/ERB&C ATT	0.00	2,446.93-	0.00	597.24	0.00	2,446.93
5.5270.02	INTER/ERB&C INS	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.03	INTER/ERB&C ILM	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.04	INTER/ERB&C WRL	0.00	6,927.21-	0.00	554.31	0.00	6,927.21
5.5270.05	B&C MOB REMOTES	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.11	INTER/RAB&C ATT	0.00	1,218.68-	0.00	1,780.08	0.00	1,218.68
5.5270.12	INTER/RAB&C INS	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.13	INTER/RAB&C ILM	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.14	INTER/RAB&C WRL	0.00	18.54-	0.00	1.26	0.00	18.54
5.5270.21	INTRA/RAB&C USW	0.00	21.33-	0.00	2.48	0.00	21.33
5.5270.23	INTRA/RAB&C WRL	0.00	13,811.58-	0.00	1,110.78	0.00	13,811.58
5.5270.31	INTRA/ERB&C USW	0.00	0.08-	0.00	0.00	0.00	0.08
5.5270.33	INTRA/ERB&C WRL	0.00	33.21-	0.00	3.33	0.00	33.21
5.5300.	UNCOLL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
5.6121.	MAINT OF BLD EX	0.00	17,433.99	1,898.94	0.00	17,433.99	0.00
5.6121.1	MAINT HAZN-HDQT	0.00	19,963.39	2,533.49	0.00	19,963.39	0.00
5.6122.	FURN MAINT EXP	0.00	370.56	95.93	0.00	370.56	0.00
5.6123.	RPR-MAIN OFFEQP	0.00	4,695.34	409.25	0.00	4,695.34	0.00
5.6124.	R&M OF COMPUTER	0.00	20,339.93	2,165.95	0.00	20,339.93	0.00
5.6212.	COE SWIT EX-DIG	0.00	51,901.63	5,706.10	0.00	51,901.63	0.00
5.6212.1	COE SWITCH ADMI	0.00	0.00	0.00	0.00	0.00	0.00
5.6212.2	COE SW EXP #POR	0.00	0.00	0.00	0.00	0.00	0.00
5.6231.22	MICRO ELEC EXP	0.00	1,889.46	102.14	0.00	1,889.46	0.00
5.6232.1	COE TR-INTER CI	0.00	273,365.92	21,703.08	0.00	273,365.92	0.00
5.6232.2	COE TESC-ANALOG	0.00	26,316.94	1,259.37	0.00	26,316.94	0.00
5.6232.3	COE TES CIR-DIG	0.00	0.00	0.00	0.00	0.00	0.00
5.6362.	PRIV LINE STAT	0.00	3,567.04	588.52	0.00	3,567.04	0.00
5.6411.	POLE LINE MAINT	0.00	652.08	0.00	0.00	652.08	0.00
5.6421.	AERCBL MAJNT RE	0.00	6,148.14	281.15	0.00	6,148.14	0.00
5.6422.1	UNDER CABL MAIN	0.00	0.00	0.00	0.00	0.00	0.00
5.6422.2	UNDRGRND FIBER	0.00	0.00	0.00	0.00	0.00	0.00
5.6423.1	BURIED CABLE MA	0.00	92,918.11	7,581.94	0.00	92,918.11	0.00
5.6423.3	FIBER CBLE MAIN	0.00	2,050.91	777.61	0.00	2,050.91	0.00
5.6441.	UNDGRD COND MAI	0.00	2,970.67	0.00	0.00	2,970.67	0.00
5.6531.	TRANS POWER EXP	0.00	12,894.47	1,025.82	0.00	12,894.47	0.00
5.6533.	TEST DESK &TRFC	0.00	13,038.45	1,013.77	0.00	13,038.45	0.00
5.6540.	UN SVC CONTR	0.00	24,988.03	8,925.52	0.00	24,988.03	0.00
5.6561.	DEPR & AMDRT EX	0.00	399,371.31	33,952.92	0.00	399,371.31	0.00
5.6564.	AMORT EXP INTAN	0.00	0.00	0.00	0.00	0.00	0.00
5.6612.	MARKETING EXPEN	0.00	6,192.99	609.71	0.00	6,192.99	0.00

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WEST RIVER TELEPHONE

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

06/15/2004  
Tue 13:17  
36528

Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
5.6613.	PRODUCT ADVERTI	0.00	1,426.67	0.00	0.00	1,426.67	0.00
5.6622.	DIRECTORY EXPEN	0.00	14,732.27	976.25	0.00	14,732.27	0.00
5.6623.	CUST SERV EXP	0.00	72,254.18	6,290.64	0.00	72,254.18	0.00
5.6623.2	CUST BILL TOLL	0.00	13,605.43	2,020.43	0.00	13,605.43	0.00
5.6623.3	CUST BILL OTHER	0.00	36,076.11	4,489.49	0.00	36,076.11	0.00
5.6623.4	CABS EXPENSE	0.00	24,814.76	4,330.65	0.00	24,814.76	0.00
5.6623.5	OTCUST OPR-TRSF	0.00	0.00	0.00	0.00	0.00	0.00
5.6711.	EXEC & PLN EXP	0.00	22,359.84	1,859.95	0.00	22,359.84	0.00
5.6711.1	BOARD OF DIR EX	0.00	21,475.29	2,633.96	0.00	21,475.29	0.00
5.6712.	LONG RANGE PLAN	0.00	0.00	0.00	0.00	0.00	0.00
5.6721.	ACCT & FIN EXP	0.00	65,295.41	5,458.55	0.00	65,295.41	0.00
5.6721.2	AUDIT & COST FE	0.00	24,532.02	3,512.92	0.00	24,532.02	0.00
5.6722.	EXTERNAL RELATI	0.00	17,718.69	3,922.12	0.00	17,718.69	0.00
5.6723.	CORPORATE IMAGE	0.00	4,814.54	967.64	0.00	4,814.54	0.00
5.6724.	HUMAN RESOURCES	0.00	7,350.63	643.03	0.00	7,350.63	0.00
5.6725.	INFO MANAGE EXP	0.00	1,025.10	66.34	0.00	1,025.10	0.00
5.6726.	LEGAL EXPENSE	0.00	11,703.97	121.12	0.00	11,703.97	0.00
5.6728.	PROCUREMENT	0.00	3,333.93	280.50	0.00	3,333.93	0.00
5.6728.1	GEN OFFICE EXPEN	0.00	18,233.68	1,511.90	0.00	18,233.68	0.00
5.6728.2	INSURANCE EXPEN	0.00	7,935.10	661.88	0.00	7,935.10	0.00
5.6728.3	ASSOCIATION DUE	0.00	8,536.12	842.75	0.00	8,536.12	0.00
5.6728.4	RET. EMP. CONCE	0.00	2,563.74	163.18	0.00	2,563.74	0.00
5.7150.	OTHER CORP OPER	0.00	16,523.65	1,328.21	0.00	16,523.65	0.00
5.7220.	GAIN DISP LAND	0.00	0.00	0.00	0.00	0.00	0.00
5.7240.	FED INC TAX-OP	0.00	0.00	0.00	0.00	0.00	0.00
5.7240.1	ST GROSS REV TX	0.00	111,880.95	10,314.26	0.00	111,880.95	0.00
5.7240.3	GR REC TAX CPE	0.00	517.73	61.80	0.00	517.73	0.00
5.7320.	FCC REG FEE MTC	0.00	0.00	0.00	0.00	0.00	0.00
5.7320.1	INT ON LATE PYM	0.00	19.98	0.00	0.00	19.98	0.00
5.7320.3	INTEREST IN CPE	0.00	0.00	0.00	0.00	0.00	0.00
5.7340.	INTEREST AFUDC	0.00	607.55	0.00	4.77	607.55	0.00
5.7360.	MISC NON-OP INC	0.00	70,005.00	0.00	0.00	70,005.00	0.00
5.7360.3	AMORT EXP GOODW	0.00	204,702.12	17,058.51	0.00	204,702.12	0.00
5.7370.	LOBBYING EXPENS	0.00	3,000.22	73.11	0.00	3,000.22	0.00
5.7370.1	MISC EXP & CONT	0.00	964.40	119.95	0.00	964.40	0.00
5.7370.2	AMORT-PLNT ADJ	0.00	2,183.76	181.98	0.00	2,183.76	0.00
5.7530.	AMRT OF DEBT EX	0.00	740.04	61.67	0.00	740.04	0.00
5.7540.	INT ON CUST DEP	0.00	100.62	7.31	0.00	100.62	0.00
5.9623.6	PAYPHONE L1N RE	0.00	0.00	0.00	0.00	0.00	0.00
	COIN ADMIN -MTC	0.00	0.00	0.00	0.00	0.00	0.00

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

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Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
	Balance Forward:	5,655,197.89					
	YTD Transactions:	1,780,419.36-					
	Current Month Debit Balance:	284,391.79					
	Current Month Credit Balance:	491,727.65					
	Current Month Balance:	207,335.86					
	Current Year Debit Balance:	13,418,667.36					
	Current Year Credit Balance:	9,543,888.83					
	Current Year Balance:	3,874,778.53-					
	Current Year Profit/Loss:	1,362,563.50-					

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WEST RIVER TELEPHONE

TEL: 1 701 748 6800

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Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
1.1130.02	GENERAL FUND	361,308.91	59,239.61	0.00	1,706,151.98	302,069.30	0.00
1.1130.03	GEN FUND - WRLD	0.00	0.00	0.00	0.00	0.00	0.00
1.1130.04	GEN FUND WESTDA	5,007.70	5.11	1.06	0.00	5,012.81	0.00
1.1130.05	GEN FUND - WRCI	4,706.60	15.87	1.01	0.00	4,722.47	0.00
1.1130.11	GEN FUND MOBRID	5,358.80	33,961.83	249.51	0.00	39,320.63	0.00
1.1130.12	CAPITAL CR FUND	1,349.17	28,573.17	61,971.95	0.00	27,224.00	0.00
1.1130.13	CASH TRANSFER	0.00	0.00	0.00	29,946.35	0.00	0.00
1.1130.14	DBS CASH ACCT.	0.00	0.00	0.00	0.00	0.00	0.00
1.1130.16	WSF ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
1.1130.17	DEPOSIT ACCOUNT	12,022.88	1,260.88	2,788.11	0.00	13,283.76	0.00
1.1130.2	DEP ACCT-HM FED	89,525.19	31,643.12	0.00	33,795.74	121,168.31	0.00
1.1150.	CONSTRUCT FUND	231.62	188.50	0.00	0.00	43.12	0.00
1.1160.	WORKING FUNDS	800.00	0.00	0.00	0.00	800.00	0.00
1.1180.1	OTHER INV -RET.	9,071,271.32	2,543,186.49	396,044.28	0.00	11,614,457.81	0.00
1.1180.2	DUE FROM CUSTM	148,227.73	33,988.78	0.00	27,653.64	114,238.95	0.00
1.1180.22	DUE FROM CUST -	230,388.24	8,284.89	8,894.64	0.00	222,103.35	0.00
1.1180.551	WRLD UNBILL TOL	75,926.97	162,047.65	0.00	1,654.43	237,974.62	0.00
1.1180.5511	AP UNBILLED MD	0.00	170.05	0.00	19.89	170.05	0.00
1.1181.	AP UNBILLED SD	0.00	190.26	41.85	0.00	190.26	0.00
1.1190.2	A/R CD HOLDING	0.00	0.00	0.00	0.00	0.00	0.00
1.1190.4	ACCOUNTS RECEIV	26,686.84	12,807.78	0.00	988.59	0.00	39,494.62
1.1190.5	OTHER ACCT REC	130,128.13	81,913.60	14,695.33	0.00	212,041.73	0.00
1.1190.6	ACCT REC - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.1190.7	ACCT REC - IXC	1,394,750.92	634,208.45	0.00	0.00	760,542.47	0.00
1.1191.	OTHER A/R HOLD	599.34	599.34	9,601.21	0.00	0.00	0.00
1.1200.	ACCT REC DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.1210.	OTHER A/R MISC	1,397,105.61	535,691.61	337,286.32	0.00	861,414.00	0.00
1.1220.1	ACCT REC ALLOW	130,712.00	25,430.90	1,519.11	0.00	100,000.00	0.00
1.1220.2	NOTES REC NISC	100,000.00	0.00	0.00	0.00	137,025.64	0.00
1.1220.3	INT & DIV REC	141,064.04	4,038.40	8,349.86	0.00	0.00	0.00
1.1300.	INT REC DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.1310.1	MATERIALS AND S	1,444,821.17	62,311.21	0.00	46,467.39	1,507,132.38	0.00
1.1310.2	MAT/SUP PENDING	0.00	0.00	0.00	0.00	0.00	0.00
1.1310.3	EXEMPT MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
1.1310.4	MATERIALS - RES	54,529.78	12,955.16	12,926.26	0.00	67,484.94	0.00
1.1310.5	MATERIALS - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.1310.6	PREPAID INC TAX	424,640.00	424,640.00	0.00	0.00	0.00	0.00
1.1310.7	PREPAID INSURAN	394.04	52.82	0.00	174,640.00	446.86	0.00
1.1310.8	PREPAY HEALTH	0.00	0.00	587.23	0.00	0.00	0.00
1.1310.9	PREPAY LT DIS	0.00	0.00	43.84	0.00	0.00	0.00
1.1310.10	PREPAY GRP LIFE	0.00	0.00	24.60	0.00	0.00	0.00
1.1310.11	PREPAY WORKERS	7,706.33	5,997.85	0.00	2,710.86	13,704.18	0.00
1.1330.1	OTHER PREPAY -	0.00	0.00	0.00	0.00	0.00	0.00
1.1330.2	OTHER PREPAY -	0.00	0.00	0.00	0.00	0.00	0.00
1.1330.3	PREPAY DEF COMP	0.00	0.00	0.00	0.00	0.00	0.00
1.1330.4	OTHER PREPAY -	55,251.73	1,050.26	38,250.11	0.00	56,301.99	0.00
1.1330.5	BASIC SERV AGRE	26,895.27	4,545.67	0.00	25,360.45	31,440.94	0.00
1.1330.6	PREPD CALLNG CD	0.00	0.00	0.00	9,413.51	0.00	0.00
1.1330.7	OTHER PREPAY -	7,460.96	2,351.61	0.00	3,971.49	9,812.57	0.00
					3,095.48		

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

36528

06/15/2004  
Tue 13:16

Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
1.1401.	INVESTMENTS IN	649,912.47	31,740.28	0.00	0.00	681,652.75	0.00
1.1402.	INVESTMENTS IK	5,364,415.34	2,309,250.95	1,162,759.80	0.00	7,673,666.29	0.00
1.1402.1	OTHER INV - CD	5,096,714.10	402,731.57	617,445.67	0.00	5,499,445.67	0.00
1.1402.2	PREMIUMS & DISC	10,630.81	3,852.61	0.00	667.60	14,483.42	0.00
1.1402.3	GOODWILL B1MSA	453,281.76	0.00	0.00	0.00	453,281.76	0.00
1.1402.4	GOODWILL - BADL	1,078,389.55	0.00	0.00	0.00	1,078,389.55	0.00
1.1406.09	NONREG INVEST	0.00	0.00	0.00	0.00	0.00	0.00
1.1406.11	NONREG INVEST	798,398.68	16,579.86	0.00	6,709.28	781,818.82	0.00
1.1406.12	NONREG INVEST	199,894.16	901.90	0.00	0.00	200,796.06	0.00
1.1406.13	NONREG INVEST	329,595.88	20,385.71	0.00	2,995.60	349,981.59	0.00
1.1406.14	NONREG INVEST	350,203.33	12,509.29	0.00	9,718.35	362,712.62	0.00
1.1406.15	NONREG INVEST	27,291.88	0.00	0.00	0.00	27,291.88	0.00
1.1406.16	NONREG INVEST	0.00	0.00	0.00	0.00	0.00	0.00
1.1406.17	NONREG INVEST	365,846.43	2,848.99	0.00	17,195.81	362,997.44	0.00
1.1406.18	NONREG PAGERS	9,363.82	0.00	0.00	0.00	9,363.82	0.00
1.1406.19	NONREG INTERNET	730,286.67	80,593.02	0.00	0.00	810,979.69	0.00
1.1406.21	NONREG INTNT CPE	0.00	0.00	0.00	0.00	0.00	0.00
1.1406.22	DEPR-STATIONAPP	782,831.29	1,012.47	6,709.28	0.00	781,818.82	0.00
1.1406.23	DEPR-PAYSTATION	159,729.59	8,602.30	0.00	725.09	168,331.89	0.00
1.1406.24	DEPR-KEYSYSTEMS	307,065.22	27,704.98	2,113.86	0.00	334,770.20	0.00
1.1406.25	DEPR-KEY PHONES	315,607.29	25,320.41	10,627.73	0.00	340,927.70	0.00
1.1406.26	DEPR-DATAEQUIPM	27,291.88	0.00	0.00	0.00	27,291.88	0.00
1.1406.27	DEPR-PABX<100	0.00	0.00	0.00	0.00	0.00	0.00
1.1406.28	DEPR-PABX>100	324,014.69	10,720.72	15,335.55	0.00	334,735.41	0.00
1.1406.29	DEPR - PAGERS	9,363.82	0.00	0.00	0.00	9,363.82	0.00
1.1407.	DEPR-INTERNET	408,417.74	135,171.36	0.00	11,826.52	543,589.10	0.00
1.1439.1	DEPR-INTRNT CPE	0.00	0.00	0.00	0.00	0.00	0.00
1.1439.2	DEBT ISSUANCE C	17,598.95	2,083.68	0.00	173.64	15,535.27	0.00
1.1439.3	OTHER DEFR SICK	0.00	0.00	0.00	0.00	0.00	0.00
1.1439.4	ORGNZTNL EXPENS	0.00	0.00	0.00	0.00	0.00	0.00
1.2003.1	PROVD. FND DEFR	83,087.16	24,528.11	0.00	0.00	58,559.05	0.00
1.2005.	PROV FND SUPPLI	232,449.19	10,271.89	9,082.28	0.00	222,177.30	0.00
1.2006.	TELE PLNT UNDER	2,108,264.88	33,818.81	0.00	1,936,256.98	2,074,446.07	0.00
1.2007.	TELECOM PL ADJU	39,508.38	0.00	0.00	0.00	39,508.38	0.00
1.2111.	MISC PHYSCL PRO	0.00	0.00	0.00	0.00	0.00	0.00
1.2112.	GOODWILL - USWE	4,240,390.78	0.00	0.00	0.00	4,240,390.78	0.00
1.2114.1	GOODWILL - INTE	102,027.84	0.00	0.00	0.00	102,027.84	0.00
1.2116.	VEHICLES	193,956.32	0.00	0.00	0.00	193,956.32	0.00
1.2121.	CONSTRUCTION EQ	1,189,938.71	32,912.79	450.00	0.00	1,222,851.50	0.00
1.2122.	TOOLS & OTHER W	569,974.63	13,277.19	0.00	0.00	583,251.82	0.00
1.2123.1	BUILDINGS	637,498.76	44,466.25	0.00	0.00	681,965.01	0.00
1.2123.2	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
1.2124.	OFFICE EQUIPMEN	3,820,050.76	625.62	0.00	0.00	3,820,676.38	0.00
1.2212.1	OTHER COM EQUIP	242,254.81	0.00	0.00	0.00	242,254.81	0.00
1.2212.2	GEN PURP COMPUT	158,184.95	2,305.90	0.00	0.00	155,879.05	0.00
1.2212.3	DIG SWITCH EQUI	109,841.88	1,032.41	0.00	0.00	110,874.29	0.00
1.2212.4	TOOLS-DIGITAL S	1,260,177.48	110,469.79	0.00	0.00	1,370,647.27	0.00
1.2212.5		8,185,349.05	103,133.25	70,032.25	0.00	8,288,482.30	0.00
1.2212.1		7,205.84	0.00	0.00	0.00	7,205.84	0.00

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

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Company: 3652E Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.2231.2	RADIO FACILITIE	11,362.94	11,362.94	0.00	0.00	0.00	0.00
1.2231.21	PAGING EQUIPMEN	20,046.14	0.00	0.00	0.00	20,046.14	0.00
1.2231.23	TOOLS-RADIO EQU	17,110.38	0.00	0.00	0.00	17,110.38	0.00
1.2232.1	INTEREX CIRC EQ	3,675,012.31	111,083.52	0.00	1,558.12	3,786,095.83	0.00
1.2232.11	TOOLS-INTEREX C	52,136.16	0.00	0.00	0.00	52,136.16	0.00
1.2232.2	SUSB CIRCEQ-ANA	7,635,792.71	787,882.85	703,697.23	0.00	8,423,675.56	0.00
1.2232.21	TOOLS-SUBSCRIBE	24,327.33	246.40	0.00	0.00	24,080.93	0.00
1.2232.22	COE-DSL	377,941.85	154,230.85	5,404.83	0.00	532,172.70	0.00
1.2232.3	SUB CCT EQ/DIG	0.00	0.00	0.00	0.00	0.00	0.00
1.2362.	STATION EQ/PL	206,494.66	831.35	19.21	0.00	207,326.01	0.00
1.2411.	POLE LINE	268,545.80	363.53	0.00	122.62	268,182.27	0.00
1.2421.	AERIAL CABLE	547,984.61	34,168.21	0.00	40,071.54	513,816.40	0.00
1.2422.1	UNDERGROUND CBL	266,139.15	20,635.85	20,635.85	0.00	286,775.00	0.00
1.2422.2	UNDRGRD FBR CBL	166,681.23	19,811.08	19,811.08	0.00	186,492.31	0.00
1.2423.1	BURIED CABLE	32,798,273.49	698,474.91	341,647.65	0.00	33,496,748.40	0.00
1.2423.2	MISSILE CABLE	533.03	0.00	0.00	0.00	533.03	0.00
1.2423.3	FIBER CABLE	10,911,966.26	796,016.91	797,597.71	0.00	11,707,983.17	0.00
1.2426.	INTRABLD NET CB	38,032.11	0.00	0.00	0.00	38,032.11	0.00
1.2431.	AERIAL WIRE	3,904.26	0.00	0.00	0.00	3,904.26	0.00
1.2441.	UNDRGRD CONDUIT	691,313.90	1,686.97	0.00	1,686.97	689,626.93	0.00
1.2550.	AMORTIZABLE GEN	0.00	0.00	0.00	0.00	0.00	0.00
1.2690.	INTANG-ORG COST	1,295.93	0.00	0.00	0.00	1,295.93	0.00
1.3100.01	RETRMNT W.O.	15,427.06	6,374.26	106,403.59	0.00	9,052.80	0.00
1.3100.112	DPR-VEHICLES	1,127,497.15	89,553.67	0.00	13,165.32	0.00	1,217,050.82
1.3100.114	DPR-CONST EQUIP	500,049.41	6,772.53	0.00	1,245.91	0.00	506,821.94
1.3100.1141	ACC DEPR - TOOL	426,839.92	66,765.45	0.00	5,660.31	0.00	493,605.37
1.3100.116	DPR-TOOL/WRK EQ	0.00	0.00	0.00	0.00	0.00	0.00
1.3100.121	DEPR-BUILDINGS	1,786,344.98	150,848.89	0.00	12,734.31	0.00	1,937,193.87
1.3100.122	DPR-FURNITURE	160,651.61	24,224.52	0.00	2,018.71	0.00	184,876.13
1.3100.1231	DPR-OFC EQUIP	84,734.30	11,171.04	0.00	1,298.94	0.00	95,905.34
1.3100.1232	DPR-OTH COMM EQ	94,698.12	16,176.17	0.00	0.00	0.00	110,874.29
1.3100.124	DPR-G P COMPUTR	1,171,223.96	28,286.65	0.00	4,077.67	0.00	1,199,510.61
1.3100.212	DPR-DIG SWITCH	5,193,557.00	878,404.82	0.00	59,435.86	0.00	6,071,961.82
1.3100.2121	DPR-TODL DIG SW	7,205.84	0.00	0.00	0.00	0.00	7,205.84
1.3100.2312	DPR-RADIO FAC	2,894.92	2,894.92	0.00	0.00	0.00	0.00
1.3100.2321	DPR-IXC CCT EQ	2,488,462.55	269,181.15	0.00	31,738.81	0.00	2,757,643.70
1.3100.2322	DPR-SUB CCTY/AN	5,959,381.46	589,557.54	71,405.50	0.00	0.00	6,548,939.00
1.3100.2323	DPR-SUB CCTY/DG	0.00	0.00	0.00	0.00	0.00	0.00
1.3100.3121	DPR-COE PAGING	20,046.14	0.00	0.00	0.00	0.00	20,046.14
1.3100.3123	DPR-TOOL/RAD EQ	17,110.38	0.00	0.00	0.00	0.00	17,110.38
1.3100.3211	DPR COE TOOL IN	52,136.16	0.00	0.00	0.00	0.00	52,136.16
1.3100.3221	DPR COETODL SUB	22,288.84	835.89	0.00	23.05	0.00	21,452.95
1.3100.3222	DEP COESUBCTDSL	64,947.27	44,213.85	0.00	2,661.51	0.00	109,161.12
1.3100.362	DPR STAT EQUIP	200,559.30	5,382.92	466.72	0.00	0.00	205,942.22
1.3100.411	DPR - POLE LINE	125,595.38	12,971.58	1,721.74	0.00	0.00	138,566.96
1.3100.421	DPR - AERIAL CB	250,498.82	40,945.20	70,458.06	0.00	0.00	209,553.62
1.3100.4221	DPR - UNDRGD CB	257,611.37	9,450.03	0.00	1,083.10	0.00	267,061.40
1.3100.4222	DPR UNDRG FIBER	40,792.25	5,858.00	0.00	617.93	0.00	46,650.25
1.3100.4231	DPR - BURIED CB	21,550,051.68	1,537,324.42	271,740.86	0.00	0.00	23,087,376.10

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

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Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
1.3100.4232	DPR - MISSILE C	533.03-	0.00	0.00	0.00	0.00	533.03
1.3100.4233	DPR - FIBER OPT	3,997,709.57-	684,166.88-	0.00	84,374.38	0.00	4,681,876.45
1.3100.426	DPR INTRA NET C	38,032.11-	0.00	0.00	0.00	0.00	38,032.11
1.3100.431	DPR - AERIAL WR	1,379.49-	293.16-	0.00	24.43	0.00	1,672.65
1.3100.441	DPR-UNDR CONDUIT	360,151.05-	22,019.97-	0.00	286.39	0.00	382,171.02
1.3300.	ACCUM AMORTGOOD	1,861,060.67-	282,692.76-	0.00	23,557.73	0.00	2,143,753.43
1.3500.	ACCUM AMORT-ORG	1,296.00-	0.00	0.00	0.00	0.00	1,296.00
1.3600.	AP -WRTC	17,339.71-	2,633.88-	0.00	219.49	0.00	19,973.59
1.4010.1	A/P MISC	488,246.53-	180,014.70-	0.00	504,787.13	0.00	668,261.23
1.4010.11	AP FED.WITHHOLD	319,469.40-	172,404.65-	0.00	328,925.69	0.00	491,874.05
1.4010.2	AP FICA TX EMPE	23,921.41-	130.95-	0.00	4,623.42	0.00	24,052.36
1.4010.21	AP ND STATE JNC	16,104.62-	659.01-	0.00	1,573.43	0.00	16,763.63
1.4010.22	AP FED EXCISE T	14,443.47-	1,197.88-	0.00	5,270.39	0.00	15,641.35
1.4010.3	AP SALES TAX ND	27,064.21-	28,042.16-	0.00	27,775.86	0.00	55,106.37
1.4010.4	AP SALES TAX SD	4,842.75-	230.41-	8.10	5,073.16	0.00	5,073.16
1.4010.41	AP - MCLAUGHLIN	160.61-	6.43	16.02	0.00	0.00	154.18
1.4010.42	AP - HAZEN CITY	23.90-	6.31	3.35	0.00	0.00	17.59
1.4010.43	AP - MANDAN CIT	518.12-	615.40-	0.00	575.74	0.00	1,133.52
1.4010.44	AP - MCINTOSH C	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.45	AP - BISMARCK C	41.36-	24.51-	0.00	31.92	0.00	65.87
1.4010.46	AP - MCCLUSKY C	130.20-	89.53-	0.00	111.30	0.00	219.73
1.4010.47	A/P MOB CITY TX	1,727.70-	139.78-	11.72	0.00	0.00	1,587.92
1.4010.48	AP HWLEIPZIG TX	58.33-	57.55-	0.00	58.94	0.00	115.88
1.4010.49	A/P CARSON TAX	82.66-	63.29-	0.00	76.15	0.00	145.95
1.4010.501	ACCTS PAY - BEU	0.00	1,333.55-	0.00	670.27	0.00	1,333.55
1.4010.502	AP ELGIN CITY	197.61-	111.42-	0.00	153.94	0.00	309.01
1.4010.51	A/P WRLD UNBILL	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.52	A/P TL CITY TAX	165.99-	162.06-	0.00	167.88	0.00	328.05
1.4010.53	A/P WSRM SLSTX	376.19-	333.09-	0.00	345.31	0.00	709.28
1.4010.54	AP UNBILL NDATT	27,742.21-	4,513.96-	0.00	23,222.55	0.00	23,222.55
1.4010.55	AP UNBILL SDATT	7,363.20-	524.82	0.00	6,838.38	0.00	6,838.38
1.4010.5501	AP UNBILL ND US	211.89-	211.89-	0.00	0.00	0.00	0.00
1.4010.551	AP UNBILL SD US	277.88	277.88-	0.00	0.00	0.00	0.00
1.4010.552	AP UNBILL NDWRL	202,594.40-	202,594.40-	0.00	0.00	0.00	0.00
1.4010.5521	AP-SD UNBL TOLL	24,438.79-	24,438.79-	0.00	0.00	0.00	0.00
1.4010.5531	AP-SD EXPS TOLL	2,576.73-	342.54-	0.00	15.78	0.00	2,919.27
1.4010.554	AP-UNBL TOLL-IL	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.555	AP-INS UNBL TOL	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.5551	AP-MCI SURCHRG	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.5551	AP-CWA DUES	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.6	AP-REXT CV	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.7	AP-AFLAC INS PR	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.8	AP-FLEX BENEFIT	3,835.97-	36.81-	0.24	0.00	0.00	3,872.78
1.4010.81	A/P NDATC PAC-T	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.82	AP-NTCA SAVINGS	8,407.55-	38.93-	281.94	0.00	0.00	8,446.48
1.4010.85	AP-NTCA SAVINGS	21,169.68-	958.34	855.99	0.00	0.00	20,211.34
1.4010.86	AP-NTCA SAVINGS	1,221.66-	191.14-	0.00	0.00	0.00	1,412.80
1.4010.87	AP-NTCA SAVINGS	0.00	0.00	0.00	0.00	0.00	0.00

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

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Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.4010.88	UNCLAIMED CR DP	1,407.04-	165.65-	0.00	25.75	0.00	1,572.69
1.4010.9	AP-TELE RELAY S	3,803.22-	57.37	0.00	1,411.53	0.00	3,745.85
1.4010.91	AP-E911 SURCHGE	9,482.50-	1,582.25	0.00	2,618.25	0.00	7,900.25
1.4010.99	A/P-UNINVCN MAT	5.00-	5.00	0.00	0.00	0.00	0.00
1.4030.1	SUBSC ADV PYMTS	18,836.00-	2,013.00	163.50	0.00	0.00	16,823.00
1.4030.2	ADV PYMTS-EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
1.4030.3	SUBSCRIBER ADVA	964.65-	361.67	33.88	0.00	0.00	602.98
1.4040.1	CUST DEPOSITS	71,740.00-	1,705.06-	1,369.94	0.00	0.00	73,445.06
1.4040.2	CUST SVC CHRGS	1,005.97-	280.70	0.00	60.00	0.00	725.27
1.4070.1	FED INC TAXES	0.00	16,598.00-	0.00	16,598.00	0.00	16,598.00
1.4070.2	STATE INC TAXES	0.00	25,672.00-	0.00	25,672.00	0.00	25,672.00
1.4080.1	ACCRU TAX-GROSS	499,436.31-	51,160.78	0.00	25,127.54	0.00	448,275.53
1.4080.2	ACCRU TAX-FICA	16,104.62-	659.08-	0.00	1,573.50	0.00	16,763.70
1.4080.3	ACCRU TAX-FED	30.96-	52.06-	0.00	27.75	0.00	83.02
1.4080.4	ACCRU TAX-STATE	75.58-	229.87-	0.00	110.34	0.00	305.45
1.4080.5	ACC TAX-ND SALE	1,032.85-	736.93	0.00	259.22	0.00	295.92
1.4080.51	ACCR TAX-SD SAL	374.06-	354.54	112.48	0.00	0.00	19.52
1.4080.52	ACCRU TAXES-MCL	10.02-	8.10	0.79	0.00	0.00	1.92
1.4080.53	ACCRU TAX-HAZEN	356.63-	335.56	0.00	52.85	0.00	21.07
1.4080.54	ACCR TAX-MANDAN	0.00	0.00	0.00	0.00	0.00	0.00
1.4080.56	ACCTAX-MOBRIDGE	108.90-	103.73	54.65	0.00	0.00	5.17
1.4120.1	ACCRU INT-REA	0.00	0.00	54,400.00	0.00	0.00	0.00
1.4120.2	ACCRU VACATION	348,014.12-	18,289.21-	8,282.21	0.00	0.00	366,303.33
1.4120.3	ACCR SICK LEAVE	120,668.79-	7,018.35-	0.00	957.28	0.00	127,687.14
1.4120.4	ACCR HOL & PL	0.00	0.00	11,644.56	0.00	0.00	0.00
1.4120.5	P/L CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
1.4210.1	REA NOTES	20,404.653.50-	1,251,789.40	236,032.88	0.00	0.00	19,152,864.10
1.4210.11	RTFC NOTES PAYA	823,562.22-	60,122.63	15,404.42	0.00	0.00	763,439.59
1.4210.3	REA INT & ADV P	1,480,546.78	1,379,466.58	628,025.81	0.00	2,860,013.36	0.00
1.4210.4	UNADV REA LOAN	257,000.00	210,000.00-	0.00	0.00	47,000.00	0.00
1.4210.41	UNADV RTFC LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1.4210.5	FUND DEBT RTFCN	8,814,455.30-	848,723.40	217,377.98	0.00	0.00	7,965,731.90
1.4210.51	FUND DEBT RTFCS	1,958,237.47-	404,725.78	103,565.44	0.00	0.00	1,553,511.69
1.4340.	DEF OP INCOM TX	465,471.00-	679,744.00-	0.00	679,744.00	0.00	1,145,215.00
1.4350.	DEF NONOP INC T	0.00	0.00	0.00	0.00	0.00	0.00
1.4360.1	PRDV RES-DEFERR	83,087.16-	24,528.11	0.00	0.00	0.00	58,559.05
1.4360.2	PROV RES-SUP RT	232,449.19-	10,271.89	0.00	9,082.28	0.00	222,177.30
1.4360.3	WRTC GIFT CERT	1,856.76-	218.77	0.00	153.82	0.00	1,637.99
1.4540.1	OTH CAP SURPLUS	5,115.00-	0.00	0.00	0.00	0.00	5,115.00
1.4540.2	OT CAP SUR-CCR	197,528.18-	12,020.52-	0.00	0.00	0.00	209,548.70
1.4540.3	RETIRED CCR OTH	0.00	1,667.09-	0.00	0.00	0.00	1,667.09
1.4550.1	OPER MARGINS(R)	4,143,928.51-	350,845.78-	0.00	4,494,774.29	0.00	4,494,774.29
1.4550.2	NON-OPER MARGIN	959,156.53-	595,626.23-	0.00	1,554,782.76	0.00	1,554,782.76
1.4550.3	OP MARG-CPE&TV	63,303.02-	25,278.37	0.00	38,024.65	0.00	38,024.65
1.4550.31	OP MARG-CELL&PG	18,427.92	374.19	18,802.11	0.00	18,802.11	0.00
1.4550.32	OP MARGIN BRDBD	6,149.54	6,165.44-	0.00	15.90	0.00	15.90
1.4550.33	RETAIN ERN-OP M	0.00	0.00	0.00	0.00	0.00	0.00
1.4550.34	OP MAR-INTERNET	195,686.44-	12,492.41-	0.00	208,178.85	0.00	208,178.85
1.4550.35	OP MARGINS WRLD	440,448.85-	147,333.86	0.00	293,114.99	0.00	293,114.99

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WEST RIVER TELEPHONE

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36528

WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

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Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.4550.4	PAT CCR ASSIGM	0.80	96.77-	0.00	0.00	0.00	95.97
1.4550.41	NON-OP MARGIN R	4,285,750.54-	148,710.00-	0.00	0.00	0.00	4,434,460.54
1.4550.5	PAT CCR ASSGND	23,601,954.86-	3,114,460.65-	96,416.85	0.00	0.00	26,716,415.51
1.4550.6	GAINS ON CCR	110,333.27-	21,990.50	311.43	0.00	0.00	88,342.77
1.4550.7	UNREAL GAIN/SEC	0.00	0.00	0.00	0.00	0.00	0.00
1.5001.	ACCESS LINE REV	0.00	2,223,200.99-	0.00	198,866.48	0.00	2,223,200.99
1.5001.1	NON-OPTION EAS	0.00	71,927.73-	0.00	4,796.46	0.00	71,927.73
1.5001.2	PBX TRUNKS REV	0.00	362,411.89-	0.00	30,010.40	0.00	362,411.89
1.5001.3	KEY SYS LINE RE	0.00	88,576.77-	0.00	8,408.37	0.00	88,576.77
1.5001.4	HIGH SPEED INTE	0.00	0.00	0.00	0.00	0.00	0.00
1.5010.	PUBLIC TELE REV	0.00	15,459.41-	0.00	1,248.15	0.00	15,459.41
1.5040.	LOCAL PRIV LINE	0.00	17,222.71-	0.00	1,536.44	0.00	17,222.71
1.5050.	INSTALL CHG-REG	0.00	132,410.00-	0.00	8,760.00	0.00	132,410.00
1.5050.1	INST LIFELNE CR	0.00	0.00	0.00	895.00	0.00	0.00
1.5050.2	INSTALL CHG DSL	0.00	19,695.00-	0.00	230.00	0.00	19,695.00
1.5060.	ASSOC LOCAL SVC	0.00	536,791.36-	0.00	46,101.52	0.00	536,791.36
1.5060.1	ASSOC LOC SVS R	0.00	29,555.57-	0.00	2,430.17	0.00	29,555.57
1.5070.	RECIP CELL -CUR	0.00	203,603.98-	0.00	15,785.77	0.00	203,603.98
1.5070.1	RECIPR CELL PRI	0.00	0.00	0.00	0.00	0.00	0.00
1.5081.1	END USER MULTI-	0.00	426,893.01-	0.00	35,074.96	0.00	426,893.01
1.5081.2	END USER SINGLE	0.00	971,282.71-	0.00	82,636.06	0.00	971,282.71
1.5081.3	LIFE-LINE ACCES	0.00	2.00-	0.00	19,321.53	0.00	2.00
1.5081.4	LIFLIN LOC SVCR	0.00	0.91-	0.00	6,532.28	0.00	0.91
1.5081.41	LL ENHANCED CR	0.00	13.44-	0.00	13,116.43	0.00	13.44
1.5081.5	FED UNIV SVC CH	0.00	130,556.41-	0.00	11,791.41	0.00	130,556.41
1.5081.51	FUSC-SPECIAL AC	0.00	11,214.90-	0.00	977.75	0.00	11,214.90
1.5081.6	ISDN PORT CHARG	0.00	1,089.24-	0.00	155.94	0.00	1,089.24
1.5082.1	INTER/INTER CCL	0.00	50,224.84-	0.00	11.24	0.00	50,224.84
1.5082.101	USF REV HIGHCOS	0.00	2,221,526.00-	0.00	185,394.00	0.00	2,221,526.00
1.5082.102	USF REV LOCALSW	0.00	739,866.00-	0.00	77,724.00	0.00	739,866.00
1.5082.11	INTRA/INTER CCL	0.00	65.38-	0.00	0.00	0.00	65.38
1.5082.2	INTER/ER LCLTRN	0.00	499,417.14-	0.00	53,341.71	0.00	499,417.14
1.5082.21	INTRA/ER LCLTRN	0.00	433.93-	0.00	30.54	0.00	433.93
1.5082.3	INTER/ER LOC SW	0.00	510,216.06-	0.00	31,321.28	0.00	510,216.06
1.5082.31	INTRA/ER LOC SW	0.00	619.11-	0.00	22.20	0.00	619.11
1.5082.4	INTERL/INTER DA	0.00	13,162.00-	0.00	1,041.76	0.00	13,162.00
1.5082.41	INTRAL/INTER DA	0.00	15.14-	0.00	0.64	0.00	15.14
1.5082.5	INTER/ER QUERY	0.00	68,808.31-	0.00	5,566.50	0.00	68,808.31
1.5082.51	INTRA/ER QUERY	0.00	0.00-	0.00	0.00	0.00	0.00
1.5082.6	SLMNT I CCLPOOL	0.00	1,229,189.00-	103,152.00	0.00	0.00	1,229,189.00
1.5082.8	INTER PRIOR PD	0.00	0.00	0.00	0.00	0.00	0.00
1.5082.81	ER/ER PR PER SW	0.00	0.00	0.00	0.00	0.00	0.00
1.5082.82	INTER/INTER PRI	0.00	0.00	0.00	0.00	0.00	0.00
1.5082.83	CCL ADJ PRIOR P	0.00	0.00	0.00	0.00	0.00	0.00
1.5082.84	INTERST PP DIRE	0.00	0.00	0.00	0.00	0.00	0.00
1.5083.	INTER SPCL ACCS	0.00	620,157.43-	0.00	58,506.55	0.00	620,157.43
1.5083.1	INTERSTSPCL DSL	0.00	212,028.32-	0.00	19,500.51	0.00	212,028.32
1.5083.2	I/I SPEC ACC CA	0.00	148,025.00-	0.00	12,074.28	0.00	148,025.00
1.5084.1	INTRA/INTRA CCL	0.00	1,710,689.85-	0.00	142,728.26	0.00	1,710,689.85

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

06/15/2004  
Tue 13:16  
36528

Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		--- Year-To-Date Balance ---	
				Debit	Credit	Debit	Credit
1.5084.11	INTER/INTRA CCL	0.00	143,357.41	0.00	10,600.90	0.00	143,357.41
1.5084.2	INTRA/RA LCLTRN	0.00	303,897.76	0.00	25,018.96	0.00	303,897.76
1.5084.21	INTRA/RA LCLTRN	0.00	227,226.27	0.00	16,671.25	0.00	227,226.27
1.5084.3	INTRA/RA LCL SW	0.00	678,828.75	0.00	56,532.40	0.00	678,828.75
1.5084.31	INTRA/RA LCL SW	0.00	129,027.48	0.00	9,553.11	0.00	129,027.48
1.5084.5	INTRA/RA QUERY	0.00	2,784.48	0.00	227.25	0.00	2,784.48
1.5084.51	INTRA/RA QUERY	0.00	7,664.28	0.00	534.45	0.00	7,664.28
1.5084.6	INTRA/RA ACCSAD	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.7	INTRA/RA SPCLAC	0.00	9,507.58	0.00	746.17	0.00	9,507.58
1.5084.71	INTRA/RA SPCLAC	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.72	RA/RA SPCLAC CU	0.00	152,164.89	0.00	14,081.67	0.00	152,164.89
1.5084.8	RA/RA PPD CSTST	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.81	S/S PPR CCL	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.82	S/S PPD TRNSPRT	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.83	S/S PPD SWITCHN	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.9	LECA PL SETL-SD	0.00	34,130.00	0.00	1,657.00	0.00	34,130.00
1.5100.1	UNBILLLED TOLL R	0.00	107.03	0.00	5,680.09	0.00	107.03
1.5122.	TOLL PRVT LN SV	0.00	0.00	0.00	0.00	0.00	0.00
1.5122.1	TOLL PLS NDNPAT	0.00	0.00	0.00	0.00	0.00	0.00
1.5169.	TOLL CDM-EXPRES	0.00	0.00	0.00	0.00	0.00	0.00
1.5230.	DIRECTORY REVEN	0.00	214,034.08	0.00	22,983.03	0.00	214,034.08
1.5240.1	RENT LEASE REV	0.00	41,107.95	0.00	5,122.16	0.00	41,107.95
1.5240.2	DS3 LEASE REV	0.00	319,805.60	0.00	27,075.20	0.00	319,805.60
1.5240.3	HOST SWITCH SVC	0.00	0.00	0.00	0.00	0.00	0.00
1.5264	OPER SERV R(NET	0.00	1,577.19	107.40	0.00	1,577.19	0.00
1.5264.1	DTHR MISC REVEN	0.00	122.40	0.00	10.20	0.00	122.40
1.5264.2	0-MISC REV NPAT	0.00	30,107.63	0.00	1,899.40	0.00	30,107.63
1.5270.01	INTER/ERB&C ATT	0.00	7,493.15	0.00	6,880.27	0.00	7,493.15
1.5270.02	INTER/ERB&C IMS	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.03	INTER/ERB&C ILM	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.04	INTER/ERB&C WRL	0.00	49,294.62	0.00	3,768.21	0.00	49,294.62
1.5270.05	INTER/ERB&C BEK	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.11	INTER/RAB&C ATT	0.00	5,291.98	0.00	10,652.84	0.00	5,291.98
1.5270.12	INTER/RAB&C INS	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.13	INTER/RAB&C ILM	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.14	INTER/RAB&C WRL	0.00	14,800.95	0.00	1,147.14	0.00	14,800.95
1.5270.21	INTRA/RAB&C USW	0.00	51.57	0.00	2.57	0.00	51.57
1.5270.22	INTRA/RAB&C EXP	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.23	INTRA/RAB&C WRL	0.00	188,291.97	0.00	14,841.36	0.00	188,291.97
1.5270.31	INTRA/ERB&C USW	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.32	INTRA/ERB&C EXP	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.33	INTRA/ERB&C WRL	0.00	159.57	0.00	11.07	0.00	159.57
1.5270.41	B&C REV-INTERNE	0.00	237.39	0.00	1,518.75	0.00	237.39
1.5300.	UNCOLL REVENUE	0.00	2,723.70	220.04	0.00	2,723.70	0.00
1.6112.	NETSUP EXP-VHCL	0.00	0.00	0.00	0.00	0.00	0.00
1.6112.1	NETSUP EX-CVEHC	0.00	0.00	0.00	0.00	0.00	0.00
1.6114.	NETSUP CONSTR V	0.00	0.00	0.00	0.00	0.00	0.00
1.6114.1	TOOLS & WORK EQ	0.00	0.00	0.00	0.00	0.00	0.00
1.6116.	NETSUP EXP TODL	0.00	0.00	0.00	0.00	0.00	0.00

WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

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06/15/2004  
Tue 13:16

Company: 36526 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
1.6121	MAINT OF BLD EX	0.00	140,446.15	8,488.56	0.00	140,446.15	0.00
1.6121.1	MAINT HAZN-HDQT	0.00	128,724.22	16,335.96	0.00	128,724.22	0.00
1.6122	FURN MAINT EXP	0.00	2,389.37	618.56	0.00	2,389.37	0.00
1.6123	RPR-MAIN OFFEQP	0.00	30,275.51	2,638.88	0.00	30,275.51	0.00
1.6124	R&M OF COMPUTER	0.00	131,152.14	13,966.09	0.00	131,152.14	0.00
1.6212	CDE SWIT EX-DJG	0.00	460,288.45	48,054.00	0.00	460,288.45	0.00
1.6212.2	CDE SW EXP #PDR	0.00	8,293.51	393.91	0.00	8,293.51	0.00
1.6231	DPTAPHONE MAINT	0.00	2,641.64	0.00	0.00	2,641.64	0.00
1.6231.2	COE - PAGER EXP	0.00	1,925.14	0.00	0.00	1,925.14	0.00
1.6231.21	MICRO ELEC EXP	0.00	0.00	0.00	0.00	0.00	0.00
1.6231.22	COE TR-INTER C1	0.00	78,126.45	0.00	20,976.17	78,126.45	0.00
1.6232.1	COE TESC-ANALOG	0.00	293,460.97	29,106.59	0.00	293,460.97	0.00
1.6232.2	COETRNS EXP-REC	0.00	56,197.40	18,345.46	0.00	56,197.40	0.00
1.6232.3	TRANS EXP -SS7	0.00	30,317.64	2,526.47	0.00	30,317.64	0.00
1.6232.6	PRIV LJNE STAT	0.00	5,959.89	0.00	3,499.54	5,959.89	0.00
1.6411	POLE LINE MAINT	0.00	17,345.96	8,399.79	0.00	17,345.96	0.00
1.6421	AERCBL MAINT RE	0.00	79,663.35	5,656.16	0.00	79,663.35	0.00
1.6422.1	UNDER CABL MAIN	0.00	426.52	0.00	0.00	426.52	0.00
1.6422.2	UNDR FIBER CBLE	0.00	0.00	0.00	0.00	0.00	0.00
1.6423.1	BURIED CABLE MA	0.00	928,755.23	72,889.83	0.00	928,755.23	0.00
1.6423.2	MISSILE CABLE M	0.00	1,296.00	108.00	0.00	1,296.00	0.00
1.6423.3	FIBER CBLE MAIN	0.00	48,084.43	751.38	0.00	48,084.43	0.00
1.6423.31	AT&T DS1 LS EXP	0.00	26,365.68	2,197.14	0.00	26,365.68	0.00
1.6431	AERIAL WIRE MAI	0.00	0.00	0.00	0.00	0.00	0.00
1.6441	UNDGRD COND MAI	0.00	3.73	3.73	0.00	3.73	0.00
1.6512	PROVISIONING EX	0.00	0.00	0.00	0.00	0.00	0.00
1.6531	TRANS POWER EXP	0.00	100,660.24	5,971.10	0.00	100,660.24	0.00
1.6533	TEST DESK &TRFC	0.00	84,072.12	6,536.80	0.00	84,072.12	0.00
1.6534.1	GEN PLANT ADMIN	0.00	123,491.47	12,563.74	0.00	123,491.47	0.00
1.6534.2	GENPL-AST PLNTS	0.00	0.00	0.00	0.00	0.00	0.00
1.6534.3	CO SUPERVISION	0.00	19,132.74	751.34	0.00	19,132.74	0.00
1.6535	ENGINEERING EXP	0.00	0.00	0.00	0.00	0.00	0.00
1.6535.1	CONSTRUCT ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
1.6536	GENPLADM-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
1.6536.1	GENPADM - CONST	0.00	0.00	0.00	0.00	0.00	0.00
1.6537	MEALS EXPENSE C	0.00	153,495.57	54,825.88	0.00	153,495.57	0.00
1.6540	UN SVC CONTR	0.00	5,503,094.82	568,296.27	0.00	5,503,094.82	0.00
1.6561	DEPR & AMORT EX	0.00	0.00	0.00	0.00	0.00	0.00
1.6564	AMORT EXP-INTAN	0.00	39,932.64	3,931.43	0.00	39,932.64	0.00
1.6612	MARKETING EXPEN	0.00	14,880.78	5,689.59	0.00	14,880.78	0.00
1.6613	PRODUCT ADVERTI	0.00	101,733.14	6,741.47	0.00	101,733.14	0.00
1.6622	DIRECTORY EXPEN	0.00	465,883.03	40,529.92	0.00	465,883.03	0.00
1.6623	CUST SERV EXP	0.00	93,813.74	13,874.84	0.00	93,813.74	0.00
1.6623.2	CUST BILL TOLL	0.00	248,755.74	30,830.50	0.00	248,755.74	0.00
1.6623.3	CUST BILL OTHER	0.00	148,855.24	25,644.49	0.00	148,855.24	0.00
1.6623.4	CABS EXPENSE	0.00	3,491.96	0.00	0.00	3,491.96	0.00
1.6623.5	OTCUST OPR-TRSF	0.00	144,176.44	11,992.96	0.00	144,176.44	0.00
1.6711	EXEC & PLN EXP	0.00	138,472.95	16,983.78	0.00	138,472.95	0.00
1.6711.1	BOARD OF DIR EX	0.00	0.00	0.00	0.00	0.00	0.00

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

06/15/2004 36528  
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Company: 36526 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Debit	Current Month Credit	Year-To-Date Debit	Year-To-Date Credit
1.6712	LONG RANGE PLAN	0.00	0.00	0.00	0.00	0.00	0.00
1.6721	ACCT & FIN EXP	0.00	421,025.62	35,196.80	0.00	421,025.62	0.00
1.6721.1	ACCT EXP USF DA	0.00	0.00	0.00	0.00	0.00	0.00
1.6721.2	AUDIT & COST FE	0.00	158,182.77	22,651.37	0.00	158,182.77	0.00
1.6722	EXTERNAL RELATJ	0.00	114,250.27	25,289.85	0.00	114,250.27	0.00
1.6722.1	CORPORATE IMAGE	0.00	19,858.61	6,502.27	0.00	19,858.61	0.00
1.6723	HUMAN RESOURCES	0.00	47,396.96	4,146.27	0.00	47,396.96	0.00
1.6724	INFO MANAGE EXP	0.00	6,609.89	427.78	0.00	6,609.89	0.00
1.6725	LEGAL EXPENSE	0.00	58,724.73	10,452.61	0.00	58,724.73	0.00
1.6726	PROCUREMENT	0.00	21,497.23	1,808.69	0.00	21,497.23	0.00
1.6728	GEN OFFICE EXP	0.00	117,571.16	9,748.77	0.00	117,571.16	0.00
1.6728.1	INSURANCE EXPEN	0.00	51,165.63	4,267.79	0.00	51,165.63	0.00
1.6728.2	ASSOCIATION DUE	0.00	50,853.33	4,449.95	0.00	50,853.33	0.00
1.6728.3	RET EMP CONCESS	0.00	16,530.89	1,052.15	0.00	16,530.89	0.00
1.6728.4	OTHER CORP OPER	0.00	106,544.66	8,564.29	0.00	106,544.66	0.00
1.7110	NET INC CUSTOM	0.00	1.38-	0.00	0.00	0.00	1.38
1.7160	OTH OP GAIN&LOS	0.00	0.00	0.00	0.00	0.00	0.00
1.7220	FED INC TAX-OP	0.00	0.00	0.00	0.00	0.00	0.00
1.7230	ST INC TAX OP	0.00	0.00	0.00	0.00	0.00	0.00
1.7240	ST GROSS REV TX	0.00	119,151.86	10,437.13	0.00	119,151.86	0.00
1.7240.1	GR REC TAX CPE	0.00	1,203.80	93.14	0.00	1,203.80	0.00
1.7240.3	GR REC TAX CELL	0.00	47.31	0.00	0.00	47.31	0.00
1.7240.5	GR REC TX INTNT	0.00	0.00	0.00	0.00	0.00	0.00
1.7310	FCC REGULATORY	0.00	8,338.81	833.53	0.00	8,338.81	0.00
1.7310.1	DIVIDEND INCOME	0.00	242.00	0.00	42.00	242.00	42.00
1.7320	DIV INC-RTFC	0.00	61,253.91	0.00	61,253.91	61,253.91	0.00
1.7320.1	INTEREST INCOME	0.00	535,391.17-	0.00	63,101.24	535,391.17	63,101.24
1.7320.2	INT DN LATE PYM	0.00	253.82-	0.00	86.29	253.82	86.29
1.7320.3	INTEREST DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.7360	INTEREST IN CPE	0.00	0.00	0.00	0.00	0.00	0.00
1.7360.1	INC RENTAL PPY	0.00	44,737.91-	48,008.20	0.00	44,737.91	44,737.91
1.7360.2	NONOP GAIN/LOSS	0.00	218,431.00-	0.00	218,431.00	218,431.00	0.00
1.7360.3	NONOP INC CELLU	0.00	0.00	0.00	0.00	0.00	0.00
1.7360.4	NON-OP INC & EX	0.00	1,601,727.59-	0.00	656,585.61	1,601,727.59	656,585.61
1.7360.46	AMORT EXP-GOODW	0.00	367,197.71-	0.00	200,953.70	367,197.71	200,953.70
1.7360.47	EARN/LOSS WSTDK	0.00	282,692.76	23,557.73	0.00	282,692.76	0.00
1.7370	EARN/LOSS WRLD	0.00	0.00	0.00	0.00	0.00	0.00
1.7370.1	LOBBYJNG EXPENS	0.00	19,345.43	471.41	0.00	19,345.43	0.00
1.7370.2	MISC EXP & CONT	0.00	24,571.50	1,210.35	0.00	24,571.50	0.00
1.7420	AMORT-PLNT ADJ	0.00	2,633.88	219.49	0.00	2,633.88	0.00
1.7430	FED INCTX NONOP	0.00	704,353.60	694,353.60	0.00	704,353.60	0.00
1.7440	ST INC TX NONOP	0.00	153,336.40	112,036.40	0.00	153,336.40	0.00
1.7510	OTH NONOP TAX	0.00	0.00	0.00	0.00	0.00	0.00
1.7510.1	INT FUNDED DEBT	0.00	926,693.44	100,258.50	0.00	926,693.44	0.00
1.7530	INT FND DBT RTF	0.00	700,404.90	166,477.11	0.00	700,404.90	0.00
1.7540	DEBT ISSUANCE C	0.00	1,343.64	111.97	0.00	1,343.64	0.00
1.7540.1	INT DN CUST DEP	0.00	1,627.33	50.51	0.00	1,627.33	0.00
1.7540.1	OTHER INT EXP	0.00	0.00	0.00	0.00	0.00	0.00

06/15/2004  
Tue 13:16

36528

WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

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Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.8001.	SALES - CPE/MAT	0.00	115,847.93-	0.00	14,810.49	0.00	115,847.93
1.8002.	SALES - CELLULA	0.00	5,424.92-	0.00	878.68	0.00	5,424.92
1.8003.	SALES - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.8004.	SALES - WEB TV	0.00	1,110.00-	0.00	0.00	0.00	1,110.00
1.8007.	SALES BROADBAND	0.00	0.00	0.00	0.00	0.00	0.00
1.8101.	CGS-CPE/MATERIA	0.00	95,134.77	15,484.70	0.00	95,134.77	0.00
1.8102.	CGS CELLULAR	0.00	3,235.97	2,175.93	0.00	3,235.97	0.00
1.8103.	CGS - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.8104.	COGS - WEB TV	0.00	1,048.98	0.00	0.00	1,048.98	0.00
1.8107.	CGS - BROADBAND	0.00	0.00	0.00	0.00	0.00	0.00
1.8201.	LEASE REV STATS	0.00	303,144.12-	0.00	24,643.61	0.00	303,144.12
1.8203.	LEASE REV PAGER	0.00	1,846.90-	46.50	0.00	0.00	1,846.90
1.8204.	INSIDE WIRE REV	0.00	177,807.99-	0.00	14,533.08	0.00	177,807.99
1.8210.	SERV REV BAS DB	0.00	0.00	0.00	0.00	0.00	0.00
1.8211.	SER REV PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00
1.8212.	SER CHRG REV DB	0.00	0.00	0.00	0.00	0.00	0.00
1.8213.	OTHER MISC-DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.8214.	USSB COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00
1.8220.	ITV REV BILL TO	0.00	129,384.76-	0.00	0.00	0.00	129,384.76
1.8230.	SERV REV INTERN	0.00	1,441,110.80-	0.00	121,932.35	0.00	1,441,110.80
1.8301.	INST REV LEASE	0.00	82,847.89-	0.00	8,800.00	0.00	82,847.89
1.8303.	INST REV - CELL	0.00	0.00	0.00	0.00	0.00	0.00
1.8304.	INST REV - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.8305.	JNS REV-CUST OW	0.00	0.00	0.00	0.00	0.00	0.00
1.8401.	CONT MAIN CPE	0.00	2,400.00-	0.00	200.00	0.00	2,400.00
1.8402.	NON CON MAIN CP	0.00	2,641.25-	0.00	187.50	0.00	2,641.25
1.8403.	NON CONTR - CEL	0.00	0.00	0.00	0.00	0.00	0.00
1.8404.	NON CONTR - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.8405.	COMAJM EXTEND S	0.00	0.00	0.00	0.00	0.00	0.00
1.8501.	UNCOLLECT CPE	0.00	300.00	25.00	0.00	300.00	0.00
1.8502.	UNCOLL PAG/CELL	0.00	0.00	0.00	0.00	0.00	0.00
1.8503.	UNCOLL - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.8706.1	PAYPHONE LIN RE	0.00	17,377.91	833.46	0.00	17,377.91	0.00
1.8706.2	PAYPHONE LEASE	0.00	7,630.82-	0.00	596.92	0.00	7,630.82
1.8706.3	PAYPHONE SETTLE	0.00	0.00	0.00	0.00	0.00	0.00
1.9001.	SALES EXP CPE/M	0.00	29,629.25	3,021.13	0.00	29,629.25	0.00
1.9002.	SALES EXP CELL	0.00	15,270.37	1,883.89	0.00	15,270.37	0.00
1.9003.	SALES EXP DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9004.	SALES EXP INTER	0.00	15,089.82	817.48	0.00	15,089.82	0.00
1.9007.	SALES EXP BRDBD	0.00	10.60	0.00	0.00	10.60	0.00
1.9121.1	OCCUP EXP CPE	0.00	3,894.20	355.82	0.00	3,894.20	0.00
1.9121.2	OCC EXP CELL/PG	0.00	56.30	5.14	0.00	56.30	0.00
1.9121.3	OCC EXP - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9121.4	OCC EXP - WRLD	0.00	0.00	0.00	0.00	0.00	0.00
1.9121.5	OCCUPANCYEX-INT	0.00	3,454.88	315.68	0.00	3,454.88	0.00
1.9201.	LEAS MAIN STATI	0.00	73,508.95	5,601.80	0.00	73,508.95	0.00
1.9202.	LEAS MAIN EX PG	0.00	0.00	0.00	0.00	0.00	0.00
1.9203.	M & R - INSIDE	0.00	75,316.88	6,604.92	0.00	75,316.88	0.00
1.9205.	INTERNET EQUIPM	0.00	107,916.99	10,732.66	0.00	107,916.99	0.00

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WEST RIVER TELEPHONE

TEL: 1 701 748 6800

P. 011

JUN 15 '04 14:35

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WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

36528

06/15/2004  
Tue 13:16

Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
1.9206.	PAYSTATION MAIN	0.00	9,359.98	1,011.68	0.00	9,359.98	0.00
1.9220.	ITV - ORCHARD T	0.00	0.00	0.00	0.00	0.00	0.00
1.9301.	INST EX CPE & J	0.00	186,212.91	28,714.33	0.00	186,212.91	0.00
1.9304.	INSTAL EXP DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9305.	INST EXP-INTER	0.00	0.00	0.00	0.00	0.00	0.00
1.9307.	INSTL EXP-BRDBD	0.00	13.25-	0.00	13.25	0.00	13.25
1.9401.	CONT MAIN EX-CP	0.00	104.77	104.77	0.00	104.77	0.00
1.9402.	NON CM EXP CPE	0.00	11,088.30	1,001.52	0.00	11,088.30	0.00
1.9404.	NON CM - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9405.	CONTR MAIN DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9512.1	PROV EXP CPE	0.00	14,072.18	1,071.30	0.00	14,072.18	0.00
1.9512.2	PROV EX CELL/PG	0.00	2,176.30	185.55	0.00	2,176.30	0.00
1.9512.3	PROV EXP DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9533.1	TEST DESK - CPE	0.00	7,533.92	665.26	0.00	7,533.92	0.00
1.9561.1	DEPR EXP CPE	0.00	159,527.03	11,200.67	0.00	159,527.03	0.00
1.9564.3	DEPR EXP INTERN	0.00	135,171.36	11,826.52	0.00	135,171.36	0.00
1.9601.5	AMORT EX DBS FR	0.00	0.00	0.00	0.00	0.00	0.00
1.9613.1	B & C - INTERNE	0.00	17,617.00	1,518.75	0.00	17,617.00	0.00
1.9623.1	ACC/MEW EXP INT	0.00	648,188.23	57,132.26	0.00	648,188.23	0.00
1.9623.2	ADVERT EXP CPE	0.00	4.50	0.00	0.00	4.50	0.00
1.9623.3	ADV EXP CELL/PG	0.00	1,028.19	40.00	0.00	1,028.19	0.00
1.9623.5	ADVERT EXP DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9623.6	ADVER EXP INTER	0.00	7,064.00	2,025.52	0.00	7,064.00	0.00
1.9711.12	CUST SERV EXP C	0.00	43,632.60	3,795.86	0.00	43,632.60	0.00
1.9711.15	CUST SER EXP CE	0.00	0.00	0.00	0.00	0.00	0.00
1.9711.16	CUST SERV EX DB	0.00	0.00	0.00	0.00	0.00	0.00
1.9711.17	CUST SERV EX INT	0.00	234,380.17	24,878.41	0.00	234,380.17	0.00
1.9711.22	COIN ADMINISTRA	0.00	1,672.21-	0.00	246.94	1,672.21	0.00
1.9721.11	ADMIN - CELLUL	0.00	105.01	75.90	0.00	105.01	0.00
1.9721.12	ADMIN EXP INTER	0.00	19,140.63	1,576.46	0.00	19,140.63	0.00
1.9721.13	ADMIN EXP PAYST	0.00	1,107.09	110.81	0.00	1,107.09	0.00
1.9721.23	ADMIN EXP-BRDBD	0.00	13.25-	0.00	13.25	0.00	13.25
1.9721.26	Bofd EXP CELL/P	0.00	903.16	370.00	0.00	903.16	0.00
1.9725.2	ACC EXP STAT AP	0.00	15,503.59	1,230.76	0.00	15,503.59	0.00
1.9725.3	ACC EXP CELLUL	0.00	920.31	216.70	0.00	920.31	0.00
1.9725.5	ACC EXP DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9728.01	ACC/FIN EXP INT	0.00	0.00	0.00	0.00	0.00	0.00
1.9728.02	AUD & CONS -DB	0.00	0.00	0.00	0.00	0.00	0.00
1.9728.03	AUDITING CONSUL	0.00	17,915.24	0.00	0.00	17,915.24	0.00
1.9728.05	LEGAL EXP CELLU	0.00	1,337.30	752.20	0.00	1,337.30	0.00
1.9728.11	LEGAL EXP - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9728.12	LEGAL EXP-INTER	0.00	0.00	0.00	0.00	0.00	0.00
1.9728.13	GEN OFFICE CPE	0.00	7,960.59	991.45	0.00	7,960.59	0.00
1.9728.01	GEN OFFICE CELL	0.00	470.91	36.98	0.00	470.91	0.00
1.9728.02	GEN OFFICE DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9728.03	GEN OFFC INTERN	0.00	8,290.98	922.26	0.00	8,290.98	0.00
1.9728.05	INS EXPENSE CPE	0.00	481.02	40.12	0.00	481.02	0.00
1.9728.11	INS EXP CELLULA	0.00	6.96	0.58	0.00	6.96	0.00
1.9728.13	INS EXP DBS	0.00	0.00	0.00	0.00	0.00	0.00



06/15/2004  
Tue 13:16

36528

WEST RIVER TELECOMMUNICATIONS COOP  
MTD/YTD Summary Trial Balance

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Company: 36528 Year: 2003 Period Ending: 2003.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.9728.41	OTH CORP EX CPE	0.00	13.965.11	2,220.01	0.00	13,965.11	0.00
1.9728.42	OT CORP EX CELL	0.00	515.84	123.65	0.00	515.84	0.00
1.9728.43	OT CORP EXP DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.9728.45	OT CORP EX INTE	0.00	28,340.10	4,612.39	0.00	28,340.10	0.00
1.9998.	SUSPENSE DEBIT	0.00	6,570,089.33	6,570,089.33	0.00	6,570,089.33	0.00
1.9999.	SUSPENSE CREDIT	0.00	0.00	0.00	0.00	0.00	0.00

Balance Forward: 5,655,197.89-  
 YTD Transactions: 2,073,534.35  
 Current Month Debit Balance: 15,800,366.91  
 Current Month Credit Balance: 15,558,577.79  
 Current Month Balance: 241,789.12-  
 Current Year Debit Balance: 143,989,596.74  
 Current Year Credit Balance: 147,571,260.28  
 Current Year Balance: 3,581,663.54  
 Current Year Profit/Loss: 4,914,410.84-

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WEST RIVER TELEPHONE

TEL: 1 701 748 6800

P. 013

JUN 15 '04 14:35

1 701 748 6800 PAGE.013

CONFIDENTIAL

# 3

Source

CONFIDENTIAL

# 4

Traffic

**ANNUAL TRAFFIC FACTORS**  
**Mobridge & West River - South Dakota**

**STUDY PERIOD: 01/01/02 TO 12/31/02**

Unweighted Dial Equipment Minute (DEM)	Calculated 2002
Interstate InterLATA	0.306398
Interstate IntraLATA	0.000185
State InterLATA	0.000192
State IntraLATA	0.174291
Local	0.518934
Weighted DEM (FCC PT36 Cat.3)	
Interstate InterLATA	0.613166
Interstate IntraLATA	0.000000
State InterLATA	0.000107
State IntraLATA	0.097231
Local	0.289496
Conversation Minute (CM)	
Interstate InterLATA	0.636915
Interstate IntraLATA	0.000385
State InterLATA	0.000399
State IntraLATA	0.362301
Conversation Minute Mile (CMM)	
Interstate InterLATA	0.636915
Interstate IntraLATA	0.000385
State InterLATA	0.000399
State IntraLATA	0.362301
Minutes Of Use Mile (Host/Remote)	
Interstate InterLATA	0.417942
Interstate IntraLATA	0.000253
State InterLATA	0.000262
State IntraLATA	0.237741
Local	0.343802
WRTC/Mobridge	
	0.177961

ANNUAL MINUTES OF USE

Mobridge & West River - South Dakota

STUDY PERIOD: 01/01/02 TO 12/31/02

	2002
<u>Access Minutes of Use</u>	
Interstate InterLATA	12,763,477
Interstate IntraLATA	7,722
State InterLATA	7,991
State IntraLATA	7,260,355
<u>Total Access</u>	<u>20,039,545</u>
<u>Switch Minutes of Use</u>	
Interstate InterLATA	15,325,896
Interstate IntraLATA	9,264
State InterLATA	9,601
State IntraLATA	8,717,941
Local	25,956,837
<u>Total Switch</u>	<u>50,019,539</u>
<u>Total Access Lines</u>	<u>3,649</u>
<u>Switch MOU Per Access Line</u>	
Interstate InterLATA	4,200
Interstate IntraLATA	3
State InterLATA	3
State IntraLATA	2,389
Local	7,113
<u>Total Switch</u>	<u>13,708</u>

COMPANY: MOBRIDGE &amp; WEST RIVER - SOUTH DAKOTA

STUDY PERIOD: 01/01/02 TO 12/31/02

## TOTAL COMPANY

LN# DESCRIPTION	TOTAL	ERS-ERL	ERS-RAL	RAS-ERL	RAS-RAL	EXCHANGE	EAS
1 TOLL ACCESS MINUTES	20,039,545	12,763,477	7,722	7,991	7,260,355		
2 ACCESS MINUTES FACTOR	1.000000	0.636915	0.000385	0.000399	0.362301		
3 DIAL EQUIP MINUTES	50,019,540	15,325,885	9,272	9,595	8,717,951	25,956,837	2,243,570
4 FACTORED TOLL DEM	24,062,702	15,325,896	9,264	9,601	8,717,941		
5 TOTAL UNWTD. DEM	50,019,539	15,325,896	9,264	9,601	8,717,941	25,956,837	2,243,570
6 UNWTD. DEM FACTOR	1.000000	0.306398	0.000185	0.000192	0.174291	0.518934	0.044854
7 ACCESS LINES	3,649						

## DISAGGREGATED SPF USING SLU

	TOTAL	ERS-ERL	ERS-RAL	RAS-ERL	RAS-RAL
25 SLU RATIO	2.000000	0.999400	0.000600	0.001100	0.998900
26 DISAGG FROZEN SPF	1.402600	0.917840	0.000550	0.000530	0.483680
27 DISAGG TRANS SPF	0.435000	0.249850	0.000150	0.000200	0.184800

## VALIDATION

	TOTAL	ERS-ERL	ERS-RAL	RAS-ERL	RAS-RAL	EXCHANGE	EAS
34 DEM/AMOU	1.20	1.20	1.20	1.20	1.20		
35 DEM/LINE	1,142	350	0	0	199	593	51



STUDY PERIOD: 01/01/02 TO 12/31/02

MONTHLY ACCESS AND SWITCH MINUTES OF USE

COMPANY: MOBRIDGE & WEST RIVER - SOUTH DAKOTA

EXCHANGE: TOTALS NPANXX: ALL

Table with columns: LN#, DESCRIPTION, SOURCE, JAN, FEB, MAR, APR, MAY, JUN, JUL, AUG, SEP, OCT, NOV, DEC, TOTAL. Rows 1-11 showing various report and total access minutes.

MEASURED SWITCH MINUTES OF USE

Table with columns: LN#, DESCRIPTION, SOURCE, JAN, FEB, MAR, APR, MAY, JUN, JUL, AUG, SEP, OCT, NOV, DEC, TOTAL. Rows 50-71 showing measured switch minutes for various toll and exchange services.

FACTORED SWITCH MINUTES OF USE

Table with columns: LN#, DESCRIPTION, SOURCE, JAN, FEB, MAR, APR, MAY, JUN, JUL, AUG, SEP, OCT, NOV, DEC, TOTAL. Rows 100-114 showing factored switch minutes for total switch, total office, total toll, total exchange, and tandem services.

**CIRCUIT KILOMETER CALCULATION (w/o Wideband)**

Company: West River Telecommunications

As of: 12/31/03

	ROUTE I.D. & #	Length in MILES	Kilometers	CHANNELS OR CIRCUITS						CIRCUIT KILOMETERS							
				TOTAL CKTS	MSG. TOLL	Private Line				OTHER	TOTAL CIRCUIT KILOMETERS	MSG. TOLL	Private Line				OTHER
						Interstate		Intrastate					Interstate		Intrastate		
						ER	RA	ER	RA				ER	RA	ER	RA	
1	Mobridge to Ipswitch (Qwest)	1.4000	2.2530	308	231	55			22		694	520	124	-	-	50	-
2	Mobridge to Ipswitch (Qwest)	3.0500	4.9083	308	231	55			22		1,512	1,134	270	-	-	108	-
3	Mobridge to McLaughlin	2.0400	3.2829	13		13					43	-	43	-	-	-	-
4	Mobridge to McLaughlin	18.4700	29.7232	13		13					386	-	386	-	-	-	-
5	Mobridge to McLaughlin	10.8100	17.3962	13		13					226	-	226	-	-	-	-
6	McLaughlin to Radio Hut	1.6400	2.6392	13		13					34	-	34	-	-	-	-
7	McLaughlin to Radio Hut	6.0900	9.8005	13		13					127	-	127	-	-	-	-
8	Radio Hut to McIntosh (Qwest)	0.3000	0.4828	13		13					6	-	6	-	-	-	-
9	Radio Hut to McIntosh (Qwest)	10.9300	17.5893	13		13					229	-	229	-	-	-	-
####		0.0000	0.0000	0							-	-	-	-	-	-	-
####		0.0000	0.0000	0							-	-	-	-	-	-	-
####		0.0000	0.0000	0							-	-	-	-	-	-	-
####	<b>12/31/03</b>	<b>TOTALS</b>									<b>3,257</b>	<b>1,654</b>	<b>1,445</b>	<b>-</b>	<b>-</b>	<b>158</b>	<b>-</b>
####	<b>01/01/03</b>	<b>TOTALS</b>									<b>4,571</b>	<b>3,239</b>	<b>1,146</b>			<b>186</b>	
####					<b>Average</b>	<b>2003</b>			<b>TOTAL</b>		<b>3,914</b>	<b>2,447</b>	<b>1,296</b>	<b>0</b>	<b>0</b>	<b>172</b>	<b>0</b>

**INTEREXCHANGE CIRCUIT TERMINATIONS - w/o Wideband**

Co: West River Telecommunications

As of: 12/31/03

LINE	EXCHANGE	Message Tel.	PRIVATE LINE				OTHER	TOTAL
			INTERSTATE		STATE			
			Interlata	Intralata	Interlata	Intralata		
1	McLaughlin	0	13	-	-	-	-	13
2	Mobridge	231	55	-	-	22	-	308
3			-	-	-	-	-	-
4			-	-	-	-	-	-
5			-	-	-	-	-	-
6			-	-	-	-	-	-
7			-	-	-	-	-	-
8			-	-	-	-	-	-
9			-	-	-	-	-	-
10			-	-	-	-	-	-
11			-	-	-	-	-	-
12			-	-	-	-	-	-
13			-	-	-	-	-	-
14			-	-	-	-	-	-
15			-	-	-	-	-	-
16			-	-	-	-	-	-
17			-	-	-	-	-	-
18			-	-	-	-	-	-
19			-	-	-	-	-	-
20			-	-	-	-	-	-
21			-	-	-	-	-	-
22			-	-	-	-	-	-
23			-	-	-	-	-	-
24			-	-	-	-	-	-
25			-	-	-	-	-	-
26			-	-	-	-	-	-
27			-	-	-	-	-	-
28			-	-	-	-	-	-
29			-	-	-	-	-	-
30			-	-	-	-	-	-
31	<b>12/31/03</b>	231	68	-	-	22	-	321
32	<b>01/01/03</b>	298	86			11		395
33	<b>AVERAGE for Period</b>	265	77	-	-	17	-	359
34	<b>RATIO</b>	74%	21%	0%	0%	5%	0%	100%

## Study Period - Average LOOP COUNT (w/o WB)

Co: West River Telecommunications

Study Period: 12/31/03

LINE	EXCHANGE	MSG. TEL.	PAY STATION	Interstate P.L.		State P.L.		OTHER/ LOCAL *	TOTAL
				ER	RA	ER	RA		
1	McLaughlin	963	8	24	-	-	-	13	1,008
2	Mobridge	2,674	22	108	-	-	39	72	2,915
3		-	-	-	-	-	-	-	-
4		-	-	-	-	-	-	-	-
5		-	-	-	-	-	-	-	-
6		-	-	-	-	-	-	-	-
7		-	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-
17		-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-
19		-	-	-	-	-	-	-	-
20		-	-	-	-	-	-	-	-
21		-	-	-	-	-	-	-	-
22		-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-
26		-	-	-	-	-	-	-	-
27		-	-	-	-	-	-	-	-
28		-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-
30		-	-	-	-	-	-	-	-
31	<b>12/31/03</b>	3,637	30	132	-	-	39	85	3,923
32	<b>01/01/03</b>	3,659	34	145			17	73	3,928
33	<b>AVERAGE for Period</b>	3,648	32	139	0	0	28	79	3,926
34	<b>Ratio</b>	92.92%	0.82%	3.54%	0.00%	0.00%	0.71%	2.01%	100.00%

\* Must analyze this column for jurisdiction



12/30/03

Line and Instrument Report

West River Telecommunications

December 31, 2003

Exh Town	Bus Lines	Res Lines	Pabx Lines	Key Sys	Paystations	ISDN	Comp Lines	Test Lines	Emp Lines	Loc Only
250 BISMARCK	0	0	0	0	0	0	0	0	0	0
348 GLEN ULLIN	185 ✓ 215	552	0	2	3	0	12	0	1	0
363 MCCUSKY	500 ✓ 203	284	0	3	2	0	8	0	0	0
422 SELFRIDGE	287 ✓ 96	177	0	3	2	0	9	3	0	0
442 UNDERWOOD	1040 ✓ 167	436	20	2	5	0	10	0	0	1
445 ST. ANTHONY	322 ✓ 133	174	0	4	1	0	10	6	0	0
447 MERCER	228 ✓ 54	167	0	0	2	0	5	4	0	0
448 TURTLE LAKE	600 ✓ 199	364	3	24	4	0	9	3	3	0
462 WASHBURN	1009 ✓ 242	688	7	60	3	0	8	4	1	0
487 PICK CITY	307 ✓ 50	247	0	0	4	0	6	5	0	0
584 ELGIN	940 ✓ 290	618	7	3	7	0	13	0	2	0
597 FLASHER	413 ✓ 180	224	0	0	1	0	8	0	0	0
622 CARSON	389 ✓ 131	246	0	3	1	0	8	0	0	0
654 RIVERDALE	192 ✓ 45	130	7	1	4	0	5	0	0	0
745 STANTON	350 ✓ 71	190	41	32	2	5	6	6	3	0
748 HAZEN	2470 ✓ 331	1,247	599	76	7	0	133	52	77	2
794 CENTER	786 ✓ 195	526	13	33	3	0	14	5	4	0
823 MCLAUGHLIN	971 ✓ 242	649	0	58	8	3	11	8	0	1
827 NO. MCLAUGHLIN	4 ✓ 2	2	0	0	0	0	0	0	0	0
843 NEW SALEM	1058 ✓ 340	694	0	2	6	0	14	0	2	0
845 MOBRIDGE	2196 ✓ 715	1,730	184	17	22	5	13	3	10	0
854 FORT YATES	1201 ✓ 358	749	46	120	1	2	13	7	2	1
873 BEULAH	2424 ✓ 407	1,540	286	143	7	8	15	16	18	4
878 HERRON	1023 ✓ 187	402	0	1	3	0	9	0	0	0
884 GOODRICH	205 ✓ 85	111	0	1	1	0	7	1	0	0
948 ZAP	212 ✓ 51	153	0	0	1	0	5	4	2	0
983 GOLDEN VALLEY	198 ✓ 51	138	0	3	1	0	5	3	0	0
<b>19,887</b>	<b>5,040</b>	<b>12,438</b>	<b>1,213</b>	<b>591</b>	<b>101</b>	<b>23</b>	<b>356</b>	<b>130</b>	<b>125</b>	<b>9</b>

December 31, 2003 Grand Total Access Lines 20,017

Revenue Producing Access Lines 19,406 (Does Not Include Comp Lines, Test Lines, Emp Lines)

816 WRT Internet Lines Included In PABX Total  
 552 Internet Lines For 748-1051  
 144 Internet Lines For 845-1051  
 120 Internet Lines For 873-1051

5 ISDN PRI Included In ISDN Totals

Local Only Included In Bus/Res & Totals  
 Used Only For Balancing to Carrier Access Report

Total Subscribers 14,833

Cable & Wire  
Facilities

EXCHANGE: MCLAUGHLIN

STUDY DATE: 12-31-2003

**WORKING PAIR REPORT**  
**WEST RIVER TELECOMMUNICATIONS**

F223

PAGE 1 of 1

CENTRAL OFFICE ENTRANCE CABLES											TOTAL
Cable Number	1	SF-W	SF-N	SF-S	SF-SE	CO	F-SE	F-N	F-W	SF-Town	SF-School
Cable Size	1300	BFO-12	BFO-16	BFO-24	BFO-12	25	BFO-12	BFO-12	BFO-12	BFO-24**	BFO-12**
Toll											
EAS											
Special Service											
FEX											
I-exch Carrier							6*	4	6*		16
Host/Remote											
Wats											
ITV											
Paging											
Mait Radio											
Total I-exch pr							6	4	6		16
							SSC-6	S24DU	AFC	AML	TOTAL
Working Pairs	580										580
Special Access	35								2		37
FEX											0
PBX Trunk											0
Sub Cxr Pr/Ch	3						16				16
Sub Cxr Fibers		6	12	14	6				360		360
AML Pr/Ch											0
Paystation	4								4		8
Wats											0
ITV											0
Cellular											0
Official						11					11
Total Local pr	619	0	0	0	0	11	16	0	366	0	1012

\* 2 of these fibers used for FRRPA (Fujitsu OC12 Ring)

\*\* cables have not been used (future use)



EXCHANGE: MCLAUGHLIN  
 STUDY DATE: 12-31-2003

**WORKING PAIR REPORT**  
**WEST RIVER TELECOMMUNICATIONS**

F224  
 PAGE 1 of 2

		LOCAL LOOP	CIRCUIT TYPE			PRIVATE LINE PAIRS				
		CABLE PAIR	DTWX	WATS	FEX	OTHER LOCAL	INTERSTATE INTER	INTRASTATE INTRA	INTERSTATE INTER	INTRASTATE INTRA
SUBSCRIBER NAME	CIRCUIT NUMBER									
CITY OF McLAUGHLIN	999-1023	1-91				1				
CITY OF McLAUGHLIN	999-1033	1-171				1				
CITY OF McLAUGHLIN	999-1034	1-179				1				
CITY OF McLAUGHLIN	999-1034	1-176				1				
CITY OF McLAUGHLIN	999-1038	1-182				1				
CITY OF McLAUGHLIN	999-1044	1-327				1				
McLAUGHLIN SCHOOL	999-1051	1-584				1				
McLAUGHLIN SCHOOL	999-1063	1-1254				1				
McLAUGHLIN SCHOOL DSL		1-159				1				
McLAUGHLIN SCHOOL DSL		1-483				1				
<b>TOTAL</b>		<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

EXCHANGE: MCLAUGHLIN  
 STUDY DATE: 12-31-2003

**WORKING PAIR REPORT**  
**WEST RIVER TELECOMMUNICATIONS**

F224  
 PAGE 2 of 2

		LOCAL LOOP	CIRCUIT TYPE			PRIVATE LINE PAIRS				
SUBSCRIBER NAME	CIRCUIT NUMBER		CABLE PAIR	DTWX	WATS	FEX	OTHER LOCAL	INTERSTATE		INTRASTATE
							INTER	INTRA	INTER	INTRA
WEST RIVER CLINIC	51 HCGL 94817	1-484 & 485					2			
WEST RIVER CLINIC	4 WRTC 0500	1-486 & 487					2			
U.S. WEST	51 LGGZ 51744	AFC RST4 -19					1			
MOR-GRAN-SIOUX ELECTRIC	41 LGGG 854823/002	1-168 & 169					2			
HHS/INS (Pharmacy)	51 HCGS 054104 NW	1-1028 & 1034					2			
SITTING BULL COLLEGE	41 HCGA 854823/017	1-759 & 760					2			
McLAUGHLIN PUBLIC SCHOOL	SATM 166 T1ATM HGHM MCLGSD	1-588 & 599					2			
WHEAT GROWER ELEVATOR	SDWG 019 T1FR HGHM MCLG	128-136					2			
McLAUGHLIN PUBLIC SCHOOL	SATM 239 T1ATM HGHM MCLG	580 & 594					2			
BULLHEAD SCHOOL	51 HCGS 055572 NW	AFC RST3-1-17					1			
LITTLE EAGLE SCHOOL	51 HCGS 055811 NW	44 & 45					2			
SITTING BULL COLLEGE	13439 BSMRMCLG	763 & 764					2			
FIRST NATIONAL BANK	51 CHGS 056873 NW	883 & 886					2			
MCLAUGHLIN VA CLINIC	41 ISDN 845823 130	106, 107, 109				3				
<b>TOTAL</b>		<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3 ✓</b>	<b>24 ✓</b>	<b>0</b>	<b>0</b>	<b>0</b>



**IX AND HOST REMOTE CIRCUIT REPORT**  
**WEST RIVER TELECOMMUNICATIONS**

ROUTE DESCRIPTION OR SUBSCRIBER NAME	CIRCUIT NUMBER	CABLE	SYSTEM NUMBER	PAIRS	TYPE			CIRCUITS			PRIVATE LINE CIRCUITS				
					DTWX	WATS	FEX	MSG TOLL	EAS	OTHER LOCAL	INTERSTATE		INTRASTATE		
											INTER	INTRA	INTER	INTRA	
<i>Private Line DS1 to Hazen</i>															
	DACS														
WRTC MAINTENANCE	FX 748-1063	FN	102 ch. 1	1&2			1								
WRTC MAINTENANCE	FX 823-1063	FN	102 ch. 3	1&2			1								
WRTC MAINTENANCE	FX 823-1035	FN	102 ch. 4	1&2			1								
WRTC MAINTENANCE	FX 823-1036	FN	102 ch. 5	1&2			1								
WRTC MAINTENANCE	FX 823-1037	FN	102 ch. 6	1&2			1								
WRTC MAINTENANCE	FX 823-1038	FN	102 ch. 7	1&2			1								
<i>Private Line DS1 to Ft. Yates</i>															
MOR-GRAN-SOU	41 LGGA 854823/002	FN	102 ch. 8	1&2								1			
ST. A's HOSPITAL (DS1)	4 WRTC 0500 (DS1)	FN	301 ch. 6	1&2								1			
SITTING BULL COLLEGE (DS1)	41 HCGA 854823/017 (DS1)	FN	302 ch. 17	1&2								1			
<i>Private Line DS1 to SDN</i>															
MCLAUGHLIN PUBLIC SCHOOL	SATM 66T1ATM HGHM MCLGSD	FS	Fujitsu 101 ch. 4	1&2 ✓								1			
WHEAT GROWERS ELEVATOR	SDWG 019 T1FR HGHM MCLG	FS	Fujitsu 101 ch. 3	1&2 ✓								1			
MCLAUGHLIN PUBLIC SCHOOL	SATM 239 T1ATM HCHM MCLG	FS	Fujitsu 101 ch. 5	1&2 ✓								1			
<i>DS1 Back to Hazen</i>															
WRT ALCATEL DSL RAM	101/T1	FS	303 ch. 3	1&2								1			
SITTING BULL COLLEGE	13439 BSMRMCLG	FN	VT1-1-2	1&2								1			
<b>CIRCUITS</b>							<b>0</b>		<b>6</b>			<b>8</b>			

**IX AND HOST REMOTE CIRCUIT REPORT  
 WEST RIVER TELECOMMUNICATIONS**

ROUTE DESCRIPTION OR SUBSCRIBER NAME	CIRCUIT NUMBER	CABLE	SYSTEM NUMBER	PAIRS	TYPE			CIRCUITS			PRIVATE LINE CIRCUITS			
					DTWX	WATS	FEX	MSG TOLL	EAS	OTHER LOCAL	INTERSTATE		INTRASTATE	
											INTER	INTRA	INTER	INTRA
<i>MTC POM to Qwest POM</i>														
FIRESTEEL/McINTOSH DS3	MTC DS3 # 1	FW		1&2								1		
McLAUGHLIN/MOBRIDGE DS3	MTC DS3 # 2	FS		1&2								1		
MOBRIDGE/FIRESTEEL DS3	MTC DS3 # 3	FS		1&2								1		
<i>Private Line DS1 to Sioux Falls</i>														
PERFORMANCE BANKERS	51 YGGA 95002	FS	101 ch. 1	1&2								1		
QWEST ALARM CIRCUIT	51 LGGZ 51744/K	FS	101 ch. 5	1&2								1		
<i>Private Line to Mobridge</i>														
WEST RIVER HEALTH CLINIC	51 HCGL 94817	FS	AFC LET1-1-16	1&2								1		
BULLHEAD SCHOOL	51 HCGS 055572 NW	FS	DG2 VT1-1-22	1&2								1		
LITTLE EAGLE SCHOOL	51 HCGS 055811 NW	FS	DG2 VT1-1-27	1&2								1		
HHS/INS (Pharmacy)	51 HCGS 054104 NW	FS	DG2 VT1-1-9	1&2								1		
FIRST NATIONAL BANK	51 HCGS 056873 NW	FS	DG1 VT1-1-6	1&2								1		
McLAUGHLIN VA CLINIC (3 BRIs)	41 ISDN 845823130	FS	DG1 VT1-1-26	1&2							3			
<b>TOTAL</b>														
					0	0	0	0	0	3	10	0	0	0

EXCHANGE: MOBRIDGE  
 STUDY DATE: 12-31-2003

**WORKING PAIR REPORT**  
**WEST RIVER TELECOMMUNICATIONS**

F223  
 PAGE 1 of 1

CENTRAL OFFICE ENTRANCE CABLES											TOTAL	
Cable Number	1	C0	F-W	F-E	SF-E	SF-W	SF-Town					
Cable Size	4500	25	BFO-12	BFO-12	BFO-36	BFO-24	BFO-48					
Toll											0	
EAS											0	
Special Service											0	
FEX											0	
I-exch Carrier			6 *	6 *							12	
Host/Remote											0	
Wats											0	
ITV											0	
Paging											0	
Mait Radio											0	
Total I-exch pr			6	6				<b>SUB CARRIER CHANNELS</b>				12
								<b>Seiscor</b>	<b>AFC</b>	<b>Anaconda</b>	<b>AML</b>	<b>TOTAL</b>
Working Pairs	2101											2101
Special Access	209								10			219
FEX												0
PBX Trunk	20	144							20			184
Sub Cxr Pr/Ch	10							21		26		47
Sub Cxr Fibers					4	8	4	301				301
AML Pr/Ch	2										4	4
Paystation	22											22
Wats												0
ITV												0
Cellular									24			24
Official		13										13
Total Local pr	2352	157	0	0	0	0	21	355	26	4		2915

\* 2 Fibers are used by FRRPA Ring

EXCHANGE: MOBRIDGE  
 STUDY DATE: 12-31-2003

## WORKING PAIR REPORT WEST RIVER TELECOMMUNICATIONS

F224  
 PAGE 1 of 1

		LOCAL LOOP	CIRCUIT TYPE			PRIVATE LINE PAIRS					
			CABLE PAIR	DTWX	WATS	FEX	OTHER	INTERSTATE		INTRASTATE	
SUBSCRIBER NAME	CIRCUIT NUMBER									LOCAL	INTER
LEASED CABLE PAIR		cable 1				72					
SPECIAL ACCESS	53 4wire ckts & Two 2wire ckts	cable 1					108				
SPECIAL ACCESS	17 4wire ckts & Five 2wire ckts	cable 1									39
WRT ISP ROUTER	Dial Up Internet TG #268	CO					144	Excl voc			
<b>TOTAL</b>		363	0	0	0	72	108 ✓	0	0	0	39 ✓

**IX AND HOST REMOTE CIRCUIT REPORT**  
**WEST RIVER TELECOMMUNICATIONS**

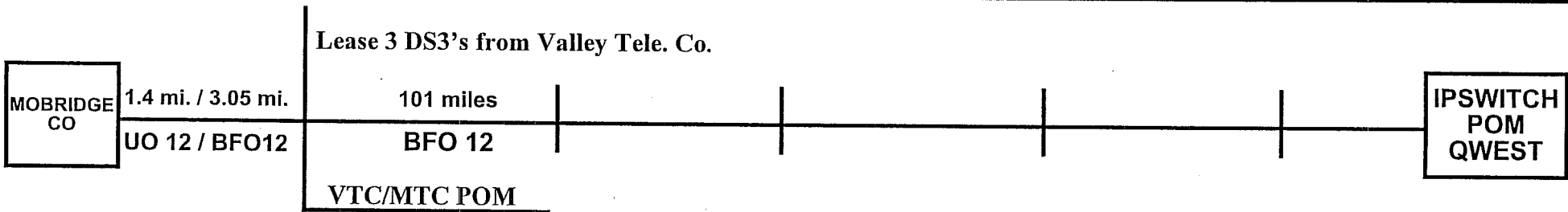
ROUTE DESCRIPTION OR SUBSCRIBER NAME	CIRCUIT NUMBER	CABLE	SYSTEM NUMBER	PAIRS	TYPE			CIRCUITS			PRIVATE LINE CIRCUITS							
					DTWX	WATS	FEX	MSG TOLL	EAS	OTHER LOCAL	INTERSTATE		INTRASTATE					
											INTER	INTRA	INTER	INTRA				
MESSAGE SPAN TO HAZEN EWSD HOST	1510 Ckt. 1-24	FW	3401 ch. 1-24								X							
MESSAGE SPAN TO HAZEN EWSD HOST	1510 Ckt. 25-48	FW	3402 ch. 1-24								X							
MESSAGE SPAN TO HAZEN EWSD HOST	1510 Ckt. 49-72	FW	3403 ch. 1-24								X							
MESSAGE SPAN TO HAZEN EWSD HOST	1510 Ckt. 73-96	FW	3404 ch. 1-24								X							
COMMON TRUNK GROUP TO SDN (221)	All 1+ & terminating SDN traffic	FE	System 103					24										
COMMON TRUNK GROUP TO SDN (221)	All 1+ & terminating SDN traffic	FE	System 104					24										
COMMON TRUNK GROUP TO SDN (221)	All 1+ & terminating SDN traffic	FE	System 105					24										
COMMON TRUNK GROUP TO SDN (221)	All 1+ & terminating SDN traffic	FE	System 106					24										
COMMON TRUNK GROUP TO SDN (221)	All 1+ & terminating SDN traffic	FE	System 107					24										
COMMON TRUNK GROUP TO SDN (221)	All 1+ & terminating SDN traffic	FE	System 108					10										
COMMON TRUNK GROUP TO SDN (222)	Operator,casual dialed, DS0 sp. acc.	FE	System 101					5					6					
COMMON TRUNK GROUP TO SDN (222)	Operator,casual dialed, DS0 sp. acc.	FE	System 102					14					4					
ISDN TRUNK GROUP TO SDN	Trunk Group # 264	FE	System 108					14										
BUSY VERIFY TO SDN	Trunk Group # 223	FE	System 102					1										
SELBY/MOBRIDGE EAS	Trunk Group # 246	FE	Selby 3401						24									
GLENHAM/MBRG EAS & FX's TO HAZEN	Trunk Group # 247	FE	Glenham 3401				2		20									
QWEST TERM. TRAFFIC TO MOBRIDGE	Trunk Group # 239	FE	3401					24										
QWEST TERM. TRAFFIC TO MOBRIDGE	Trunk Group # 239	FE	3402					24										
QWEST OPERATOR TRAFFIC	Trunk Group # 240	FE	3403					18										
BUSY VERIFY TO QWEST	Trunk Group # 241	FE	3403					1										
*SPECIAL ACCESS DS1's TO QWEST	Into Mobridge DACS	FE											7*					
WESTERN WIRELESS CELLULAR SITE	Trunk Group # 251 & #254	FE	AFC								24							
REES COMMUNICATIONS	Trunk Group # 252		1 copper pair in town									1						
WALWORTH COUNTY 911	Trunk Group # 232		2 copper pair in town															2
WEST RIVER TELE. ISP ROUTER	Trunk Group # 268 Internet Trunks		C.O. Cable										144					
<i>H/R SPANS TO McLAUGHLIN</i>												192						
<b>TOTAL</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>231</b>	<b>44</b>	<b>25</b>	<b>161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>			

\* These 7 special access DS1's are included in the 70 DS1's on Form 227 page 1 of 4



# WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing  
Study Date: 12-31-2003



	<i>Fibers</i>	<i>DS1</i>		<i>Fibers</i>	<i>DS1</i>		<i>Fibers</i>	<i>DS1</i>		<i>Fibers</i>	<i>DS1</i>		<i>Fibers</i>	<i>DS1</i>		<i>Fibers</i>	<i>DS1</i>	
		6																
		2																
		89																
*	6																	

70 to McLaughlin Radio  
 5 to McLaughlin C.O. (QWEST)  
 14 SPA to Mobridge  
 89

6 Toll ( 3 QWEST to Mobridge Switch 48 term. Trunks & 18 operator  
 ( 3 AT&T—1 to McIntosh, 2 to CRST)  
 6

- TOLL
- EAS
- SPECIAL SERVICE
- LOCAL
- CARRIER (IX)
- HOST/REMOTE

\* Lease 2 Fibers to FRRPA Ring Pool  
 \*\* 8 Toll DS1's on FRRPA Ring

**WEST RIVER TELECOMMUNICATIONS COOPERATIVE**

Facilities Drawing  
Study Date: 12-31-2003

MTC Leases 3 DS3's from WRT

McLAUGHLIN  
CO

1.64 miles  
BFO 12

6.09 miles  
BFO 24

McLAUGHLIN  
Microwave Tower

*Fibers DS1*

	3
	70

*Fibers DS1*

	1
	27
6*	

*Fibers DS1*

	1
	27
6*	

*Fibers DS1*

	4
	84
8	

*Fibers DS1*


*Fibers DS1*

	2
	43

0.30 miles  
BFO 26

QWEST/MTC POM to McINTOSH  
BFO 12 10.93 miles

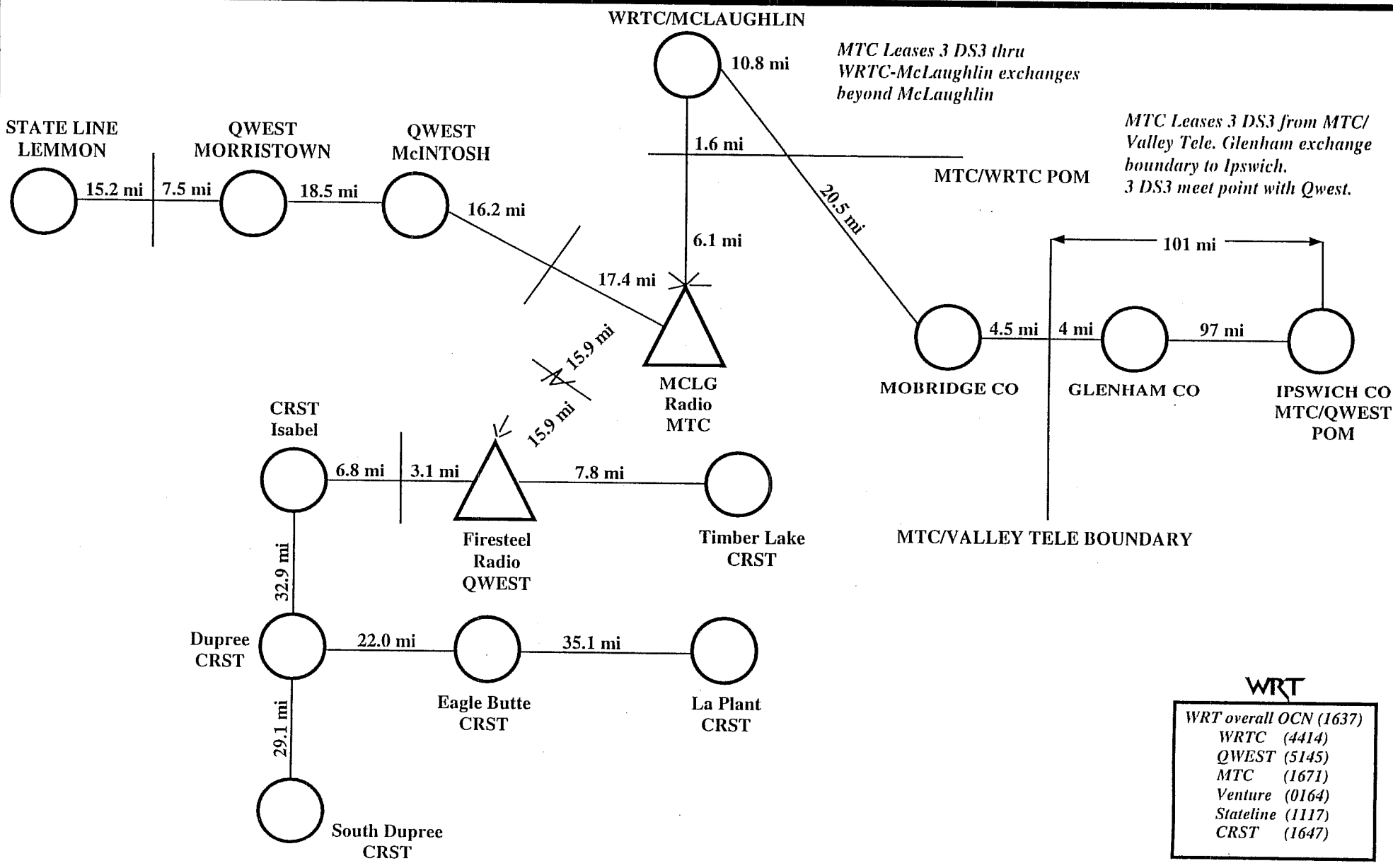
QWEST/MTC to FIRESTEEL  
15.9 miles on microwave

- TOLL
- EAS
- SPECIAL SERVICE
- LOCAL
- CARRIER (IX)
- HOST/REMOTE

\* Lease 2 Fibers to FRRPA Ring Pool

# WEST RIVER TELECOMMUNICATIONS COOPERATIVE

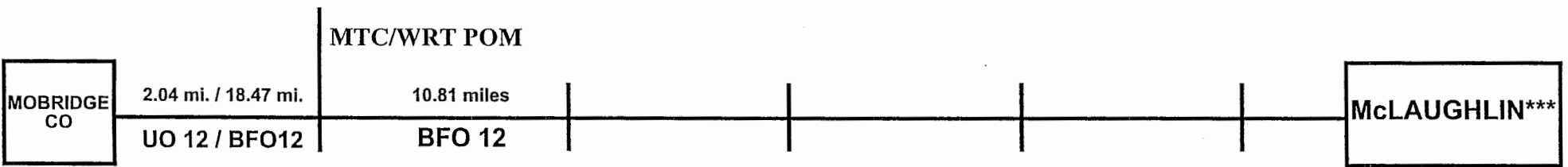
Facilities Drawing  
Study Date 12-31-2003



WRT	
WRT overall OCN	(1637)
WRTC	(4414)
QWEST	(5145)
MTC	(1671)
Venture	(0164)
Stateline	(1117)
CRST	(1647)

**WEST RIVER TELECOMMUNICATIONS COOPERATIVE**

Facilities Drawing  
Study Date: 12-31-2003



*Fibers DS1*

	3
	90
*	6
	4

*Fibers DS1*

	3
	70
	4

\*\*

*Fibers DS1*


*Fibers DS1*


*Fibers DS1*


*Fibers DS1*


70 to McLaughlin Radio  
5 to McLaughlin only (QWEST)  
15 to Hazen  
90

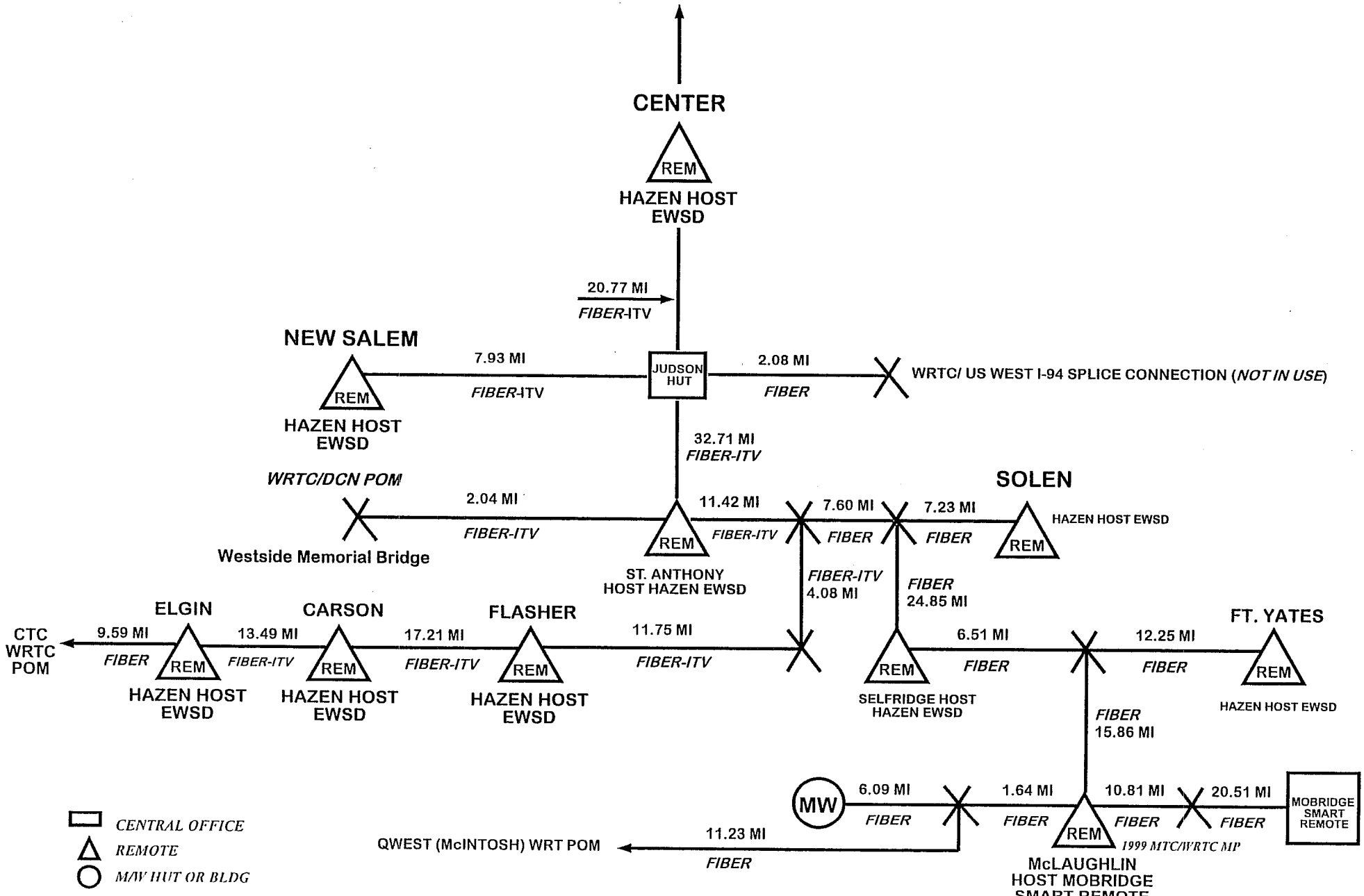
3 Toll (1 to MCIN (AT&T) and 2 to CRST)

- TOLL
- EAS
- SPECIAL SERVICE
- LOCAL
- CARRIER (IX)
- HOST/REMOTE

\* Lease 2 Fibers to FRRPA Ring Pool  
\*\* All leased in this section.  
\*\*\* MTC leases etc.

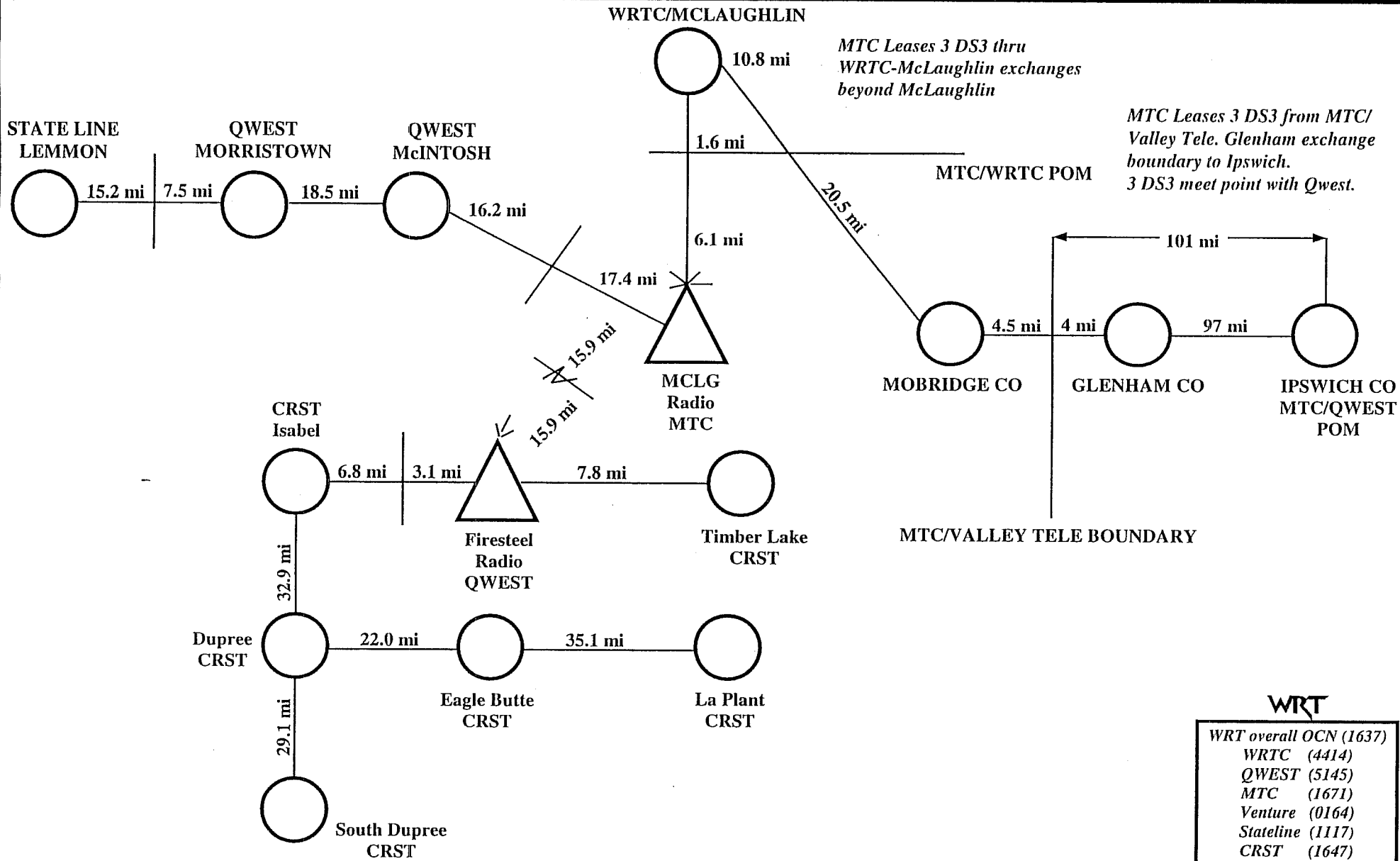
# WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing  
Study Date: 12-31-2003



**WEST RIVER TELECOMMUNICATIONS COOPERATIVE**

Facilities Drawing  
Study Date 12-31-2003



**WRT**

WRT overall OCN (1637)
WRTC (4414)
QWEST (5145)
MTC (1671)
Venture (0164)
Stateline (1117)
CRST (1647)

Central Office  
Equipment

## SUMMARY

### Central Office Equipment

Study Period: 2003

Company: West River Telecommunications

Acct	CAT	DESCRIPTION	BEG of PERIOD 01/01/03	End of PERIOD 12/31/03	STUDY PERIOD AVERAGE
2220	1	OPERATOR SYSTEMS EQUIP		0	0
2210	2	TANDEM SWITCHING		0	0
2210	3.1	LOCAL SWITCHING	1,442,512	1,477,535	1,460,024
2210	3.2	LOCAL SWITCHING EQ ACC		0	0
2210		TOTAL SWITCHING EQUIPMEN	1,442,512	1,477,535	1,460,024
2230	4.11	EXCHANGE WIDE BAND	70,742	94,638	82,690
2230	4.12	EXCHANGE TRUNK	13,101	22,280	17,691
2230	4.13	EXCHANGE LINE	1,192,980	1,220,581	1,206,781
2230	4.21	IX OTHER COMPANIES	21,924	0	10,962
2230	4.22	IX WIDE BAND	0	0	0
2230	4.23	IX JOINT	1,192,218	1,235,219	1,213,719
2230	4.24	IX CONNECTING CO	6,290	0	3,145
2230	4.3	HOST/REMOTE	26,202	53,644	39,923
2230		TOTAL CIRCUIT EQUIPMENT	2,523,457	2,626,362	2,574,911
2210	9.A	24/48 VOLT POWER	168,731	146,587	157,659
2210	9.B	130 VOLT POWER	0	0	0
2210	9.C	EMERGENCY POWER	78,377	78,377	78,377
2210	10	COMMON EQUIPMENT	97,074	97,074	97,074
		TOTAL POWER & COMMON	344,182	322,038	333,110
		TOTAL CENTRAL OFFICE	4,310,151	4,425,935	4,368,045



# COE PROPERTY RECORD

C:\Documents and Settings\steve\_m.GV\My Documents\Network Drive Copies (

As of: 12/31/03

Company: West River Telecommunications

ACCT	CAT	DESCRIPTION	Exchange McLaughlin	Exchange Mobridge	Exchange	Exchange	Exchange	Exchange	Exchange
2220	1	OPERATOR SYSTEMS EQUIPMENT							
2210	2	TANDEM SWITCHING							
2210	3.1	LOCAL SWITCHING	260,169	1,217,366					
2210	3.2	LOCAL SWITCHING EQUAL ACCESS							
2210		TOTAL SWITCHING EQUIPMENT	260,169	1,217,366	0	0	0	0	0
2230	4.11	ADSL	14,932	79,706					
2230	4.12	EXCHANGE TRUNK		22,280					
2230	4.13	EXCHANGE LINE	584,300	636,281					
2230	4.21	IX OTHER COMPANIES							
2230	4.22	IX WIDE BAND							
2230	4.23	IX JOINT	165,779	1,069,440					
2230	4.24	IX Connecting Co							
2230	4.3	HOST/REMOTE	9,084	44,560					
2230		TOTAL CIRCUIT EQUIPMENT	774,095	1,852,267	0	0	0	0	0
2210	9.A	24/48 VOLT POWER	23,383	123,204					
2210	9.B	130 VOLT POWER							
2210	9.C	EMERGENCY POWER	36,822	41,555					
2210	10	COMMON EQUIPMENT	17,876	79,198					
		TOTAL POWER & COMMON	78,081	243,957	0	0	0	0	0
		TOTAL CENTRAL OFFICE	1,112,345	3,313,590	0	0	0	0	0

West River Telecommunications  
Allocation of Hazen Host to SD

	2002	2003
Hazen Cat 3 Investment	2,538,464	2,622,223
SD Factor	0.177961	0.177961
SD Allocation	451,748	466,653
Percent Depreciated	0.6348934	0.7325783
Accumulated Depreciation Allocation	286,812	341,860
Depreciation Rate		12.00%
Depreciation Expense Allocated		55,998
Maintenance Percent of Investment		5.55%
Switching Maintenance		25,915