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June 24, 2005 **RECEIVED**

JUN 27 2005

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

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

Ref: SD 5418 - 1.7  
2004 Switched Access Filing

Dear Ms. Bonrud:

On behalf of City of Brookings Municipal Telephone Department, enclosed is their 2004 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission.

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

The contact for the confidentiality request is as follows:

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

The following documentation is included in this study:

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

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

4. Trial Balance as of 12/31/04 (provided by the company)
5. Trial Balance Worksheet for Year Ending 12/31/04

June 23, 2005

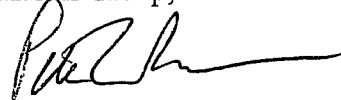
Page 2 of 2

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

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

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

Sincerely,  
Martin Group, Inc.



Peter Rasmusson

PR/alk

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

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

I am Peter Rasmusson. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2004 Intrastate Switched Access filing for

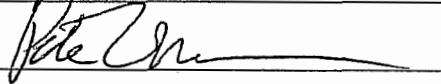
City of Brookings Municipal Telephone Department

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

Date:

6/24/05

Certifying Signature:



Name:

Peter Rasmusson

Title:

President of TCE

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****										
Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$2,574,549	J13	\$1,911,186	\$425,062	\$0	\$224,651	\$0	\$13,651	O.K.
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17										
18	Return on Rate Base	\$257,455		\$191,119	\$42,506	\$0	\$22,465	\$0	\$1,365	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$257,455		\$191,119	\$42,506	\$0	\$22,465	\$0	\$1,365	O.K.
22	Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23	Expenses and Other Taxes	1,168,616	J33-35, 40	507,351	376,461	55,737	185,291	9,086	34,690	O.K.
24										
25	Total IntraLATA Rev. Req.	\$1,426,071		\$698,470	\$418,967	\$55,737	\$207,756	\$9,086	\$36,056	O.K.
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33										
34	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36										
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40										
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$1,426,071		\$698,470	\$418,967	\$55,737	\$207,756	\$9,086	\$36,056	
	ACCESS ELEMENT MINUTES OF USE			10,380,298	14,607,794		14,607,794			
	ACCESS RATE PER MINUTE	\$0.110191		\$0.067288	\$0.028681		\$0.014222			

*Handwritten signature:*   
*David J. ...*

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16									
17									
18 Net Investment	\$12,525,675	C68	\$9,951,126	\$0	\$2,560,717	\$0	\$13,832	\$2,574,549	O.K.
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20									
21 Return on Rate Base	\$1,252,567		\$995,113	\$0	\$256,072	\$0	\$1,383	\$257,455	O.K.
22									
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26									
27 Net Return	\$1,252,567		\$995,113	\$0	\$256,072	\$0	\$1,383	\$257,455	O.K.
28									
29 Contributions	0	H52	0	0	0	0	0	0	O.K.
30 Interest Expense	140,069	H44	111,307	0	28,623	0	139	28,762	O.K.
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35									
36 After Tax Income	\$1,112,498		\$883,806	\$0	\$227,448	\$0	\$1,245	\$228,693	O.K.
37									
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.
40 Operating Expenses and Taxes	7,132,959	I196	5,964,343	0	1,130,198	0	38,417	1,168,616	O.K.
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43									
44 Net Revenue	\$8,385,526		\$6,959,456	\$0	\$1,386,270	\$0	\$39,801	\$1,426,071	O.K.
45 Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47									
TOTAL REVENUE REQUIREMENT	\$8,385,526		\$6,959,456	\$0	\$1,386,270	\$0	\$39,801	\$1,426,071	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$3,736,692	D33	\$3,051,306	\$0	\$682,806	\$0	\$2,580	\$685,386	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	9,897,626	D68	8,496,063	0	1,401,563	0	0	1,401,563	O.K.
17 COE Transmission Equipment	4,750,375	D85	3,980,146	0	765,921	0	4,308	770,229	O.K.
18									
19 Total COE	\$14,648,001		\$12,476,209	\$0	\$2,167,484	\$0	\$4,308	\$2,171,792	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	9,945,143	D137	7,606,045	0	2,326,425	0	12,674	2,339,098	O.K.
22									
23 Total COE, IOT, C&WF	\$24,593,144		\$20,082,254	\$0	\$4,493,909	\$0	\$16,982	\$4,510,890	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$12,202	D209	\$0	\$0	\$12,202	\$0	\$0	\$12,202	O.K.
30									
31									
32 Total Tele. Plt. in Service	\$28,342,038		\$23,133,559	\$0	\$5,188,917	\$0	\$19,562	\$5,208,479	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	3,883,464	D218-219	3,169,791	0	710,992	0	2,680	713,673	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$3,883,464		\$3,169,791	\$0	\$710,992	\$0	\$2,680	\$713,673	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$32,225,502		\$26,303,350	\$0	\$5,899,909	\$0	\$22,242	\$5,922,152	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Message Telephone Service		Private Line		TOTAL INTRASTATE		
(A)	(B)	(C)	Interstate (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
56	Other Assets, Net	-37856	V105	-37856	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(20,276,241)	E34	(16,799,998)	0	(3,465,785)	0	(10,457)	(3,476,243)	O.K.
58	Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	\$11,911,405		\$9,465,496	\$0	\$2,434,124	\$0	\$11,785	\$2,445,909	O.K.
62										
63	Materials and Supplies	400,859	H31	306,577	0	93,771	0	511	94,282	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	213,411	Formula	179,053	0	32,821	0	1,536	34,358	O.K.
66	Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$12,525,675		\$9,951,126	\$0	\$2,560,717	\$0	\$13,832	\$2,574,549	O.K.
69										

CONFIDENTIAL

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Martin Group

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CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	3,736,692	H33	3,051,306	0	682,806	0	2,580	685,386	685,386	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$3,736,692		\$3,051,306	\$0	\$682,806	\$0	\$2,580	\$685,386	\$685,386	O.K.
32										
33 Tot. Land and Support Assets	\$3,736,692		\$3,051,306	\$0	\$682,806	\$0	\$2,580	\$685,386	\$685,386	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$9,897,626	G15	\$8,496,063	\$0	\$1,401,563	\$0	\$0	\$1,401,563	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$9,897,626		\$8,496,063	\$0	\$1,401,563	\$0	\$0	\$1,401,563	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$9,897,626		\$8,496,063	\$0	\$1,401,563	\$0	\$0	\$1,401,563	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$264,147	123	\$264,147	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	2,319,175	G13	1,739,381	0	579,794	0	0	579,794	O.K.
76	CAT 4.13 PL, WATS, Local	118,401	F18	115,081	0	0	0	3,320	3,320	O.K.
77	CAT 4.13 Direct	429,345	V45	429,345	0	0	0	0	0	O.K.
78	CAT 4.23 Message	553,782	G18	441,480	0	112,302	0	0	112,302	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	22,838	V48	21,850	0	0	0	988	988	O.K.
81	CAT 4.3 H/R Message	1,042,687	G29	968,862	0	73,825	0	0	73,825	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$4,750,375		\$3,980,146	\$0	\$765,921	\$0	\$4,308	\$770,229	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	451,218	F31	\$438,568	\$0	\$0	\$0	\$12,651	\$12,651	O.K.	
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	8,838,220	G13	6,628,665	0	2,209,555	0	0	2,209,555	O.K.	
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.	
117										
118 Total CAT 1 C&WF	\$9,289,438		\$7,067,232	\$0	\$2,209,555	\$0	\$12,651	\$2,222,206	O.K.	
119										
120 CAT 2 C&WF	\$29,366	G28	\$29,366	\$0	\$0	\$0	\$0	\$0	O.K.	
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.	
122										
123 Total CAT 2 C&WF	\$29,366		\$29,366	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	550,361	G17	438,753	0	111,608	0	0	\$111,608	O.K.	
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.	
127 CAT 3 Direct	1,668	V79	1,645	0	0	0	23	23	O.K.	
128										
129 Total CAT 3 C&WF	\$552,029		\$440,398	\$0	\$111,608	\$0	\$23	\$111,631	O.K.	
130										
131 CAT 4 Message	\$74,310	G29	\$69,049	\$0	\$5,261	\$0	\$0	\$5,261	O.K.	
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.	
134										
135 Total CAT 4 C&WF	\$74,310		\$69,049	\$0	\$5,261	\$0	\$0	\$5,261	O.K.	
136										
137 TOTAL C&WF	\$9,945,143		\$7,606,045	\$0	\$2,326,425	\$0	\$12,674	\$2,339,098	O.K.	
138										
139										
140 CAPITAL LEASES:										
141										
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.	
144										
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail  (A)	TOTAL COMPANY  (B)	Source/ Allocator  (C)	Interstate and Other  (D)	Intrastate				TOTAL INTRASTATE  (I)	
				Message Telephone Service		Private Line			
				InterLATA  (E)	IntraLATA  (F)	InterLATA  (G)	IntraLATA  (H)		
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ACCT. No. 2690	\$28,329,836		\$23,133,559	\$0	\$5,176,715	\$0	\$19,562	\$5,196,277	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	12,202	V100	0	0	12,202	0	0	12,202	0	O.K.
208										
209 Total Intangible Assets	\$12,202		\$0	\$0	\$12,202	\$0	\$0	\$12,202	0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	3,883,464	H35	3,169,791	0	710,992	0	2,680	713,673	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$3,883,464		\$3,169,791	\$0	\$710,992	\$0	\$2,680	\$713,673	0	O.K.

	(A)	(B)	(C)	(D)	Message Telephone Service			Private Line			(I)
					Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	IntraLATA	
***** FCG PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	TOTAL INTRASTATE
13 ACCUM. DEPRECIATION, TPIS:											
14											
15 Support Assets	\$2,345,873	H13	\$1,915,591	\$0	\$428,662	\$0	\$0	\$0	\$1,620	\$430,282	O.K.
16 COE Switching	10,105,450	H19	8,674,458	0	1,430,992	0	0	0	0	1,430,992	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	0	0	O.K.
18 COE Transmission	3,085,879	H20	2,585,533	0	497,548	0	0	0	2,798	500,346	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	4,739,039	H31	3,624,417	0	1,108,583	0	0	0	6,039	1,114,622	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	0	0	O.K.
22											
23 Total Accum. Depr., TPIS	\$20,276,241		\$16,799,998	\$0	\$3,465,785	\$0	\$0	\$0	\$10,457	\$3,476,243	O.K.
24											
25 ACCUM. AMORTIZATION:											
26											
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	0	0	O.K.
31											
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33											
34 Total Accum. Depr./Amort.	\$20,276,241		\$16,799,998	\$0	\$3,465,785	\$0	\$0	\$0	\$10,457	\$3,476,243	O.K.
35											
36											
37 ACCUM. DEF. INC. TAXES, NET:											
38											
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	H19	0	0	0	0	0	0	0	0	O.K.
41 COE Operator	0	H16	0	0	0	0	0	0	0	0	O.K.
42 COE Transmission	0	H20	0	0	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	H25	0	0	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	0	0	O.K.
45 Unclassified	0	V145	0	0	0	0	0	0	0	0	O.K.
46											
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Functional Distribution of Selected Investments  (A)	TOTAL COMPANY  (B)	Joint Use Message  (C)	Private Line				Extended Area Service  (H)	Other  (I)	
			Interstate		Intrastate				
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	15,420	14,671	0	0	0	21	0	728	O.K.
16 Avg. Cost per Loop	158.08	158.08	158.08	158.08	158.08	158.08	158.08	158.08	
17									
18 CAT 4.13 Exch Ln. Invest.	\$2,437,576	\$2,319,175	\$0	\$0	\$0	\$3,320	\$0	\$115,081	
19									
20									
21 Circuit Terminations	478	478	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	1,158.54	1,158.54	1,158.54	1,158.54	1,158.54	1,158.54	1,158.54	1,158.54	
23									
24 CAT 4.23 Other IX	\$553,782	\$553,782	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	15,420	14,671	0	0	0	21	0	728	
30 Loops Factor	1.000000	0.951427	0.000000	0.000000	0.000000	0.001362	0.000000	0.047211	
31 CAT 1 Exchange C&WF	\$9,289,438	\$8,838,220	\$0	\$0	\$0	\$12,651	\$0	\$438,568	O.K.
32									
33									
34 Equivalent IX Circuit Miles	14,944	14,944	0	0	0	0	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$550,361	\$550,361	\$0	\$0	\$0	\$0	\$0	\$0	

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14									
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.858394	0.000000	0.141606	0.000000	0.000000	0.141606	O.K.
16									
17 Conversation Minute-Miles	1.000000	CMM	0.797209	0.000000	0.202791	0.000000	0.000000	0.202791	O.K.
18 Conversation Minutes	1.000000	CM	0.797209	0.000000	0.202791	0.000000	0.000000	0.202791	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.929197	0.000000	0.070803	0.000000	0.000000	0.070803	O.K.
20									
21 TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22 Wtd. Stand. Work Sec., Toll	1.000000	WST	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Wtd. Stand. Work Sec., Aux.	1.000000	WSA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25									
26 COE CAT 2 Minutes	1.000000	CT2	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27									
28 Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 MOU-Mi., Host/Remote	1.000000	HRM	0.929197	0.000000	0.070803	0.000000	0.000000	0.070803	O.K.
30									
31 C&WF CAT 4, WATS	1.000000	CT4	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
32									
33 Equal Access MOU	1.000000	EAM	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
34									
35 Current Billings	1.000000	CB	0.955088	0.000000	0.044616	0.000000	0.000296	0.044912	O.K.
36 EU Presubscription Factor	1.000000	EPRE	0.499968	0.000000	0.500032	0.000000	0.000000	0.500032	O.K.
37 EU MTS & WATS Factor	1.000000	EMTS	0.583802	0.000000	0.416198	0.000000	0.000000	0.416198	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.944136	0.000000	0.000641	0.000000	0.055223	0.055864	O.K.
39 IX Special Access Factor	1.000000	ISPA	0.975926	0.000000	0.000000	0.000000	0.024074	0.024074	O.K.
40 IX Switched Access Factor	1.000000	ISWA	0.430002	0.000000	0.569998	0.000000	0.000000	0.569998	O.K.
41 IX Billing & Collection Services Factor	1.000000	IBC	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
42 Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43 Relative Toll/Local Msgs.	1.000000	TLM	0.637743	0.000000	0.362257	0.000000	0.000000	0.362257	O.K.
44 Relative Users Percent	1.000000	RUP	0.946045	0.000000	0.053290	0.000000	0.000665	0.053955	O.K.
45 CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46 Foreign Directories Percent	1.000000	FD	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.



CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.816579	0.000000	0.182730	0.000000	0.000691	0.183421	O.K.
14 Land and Support Assets	1.000000	D33	0.816579	0.000000	0.182730	0.000000	0.000691	0.183421	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18 COE Local Switching	1.000000	D66	0.858394	0.000000	0.141606	0.000000	0.000000	0.141606	O.K.
19 COE Total Switching	1.000000	D68	0.858394	0.000000	0.141606	0.000000	0.000000	0.141606	O.K.
20 COE Transmission	1.000000	D85	0.837859	0.000000	0.161234	0.000000	0.000907	0.162141	O.K.
21 Total COE	1.000000	C19	0.851735	0.000000	0.147971	0.000000	0.000294	0.148265	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.760781	0.000000	0.237857	0.000000	0.001362	0.239219	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.797780	0.000000	0.202178	0.000000	0.000042	0.202220	O.K.
30 C&WF CAT 4	1.000000	D135	0.929197	0.000000	0.070803	0.000000	0.000000	0.070803	O.K.
31 Total C&WF	1.000000	D137	0.764800	0.000000	0.233926	0.000000	0.001274	0.235200	O.K.
32									
33 Total Equipment	1.000000	C23	0.816579	0.000000	0.182730	0.000000	0.000691	0.183421	O.K.
34									
35 TPIS	1.000000	C32	0.816228	0.000000	0.183082	0.000000	0.000690	0.183772	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.816579	0.000000	0.182730	0.000000	0.000691	0.183421	O.K.
37									
38 Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42									
43 Long-term PUC	1.000000	C36	0.816228	0.000000	0.183082	0.000000	0.000690	0.183772	O.K.
44 Net Telephone Plant	1.000000	C61	0.794658	0.000000	0.204352	0.000000	0.000989	0.205342	O.K.
45 Total Net Investment	1.000000	C68	0.794458	0.000000	0.204437	0.000000	0.001104	0.205542	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.817606	0.000000	0.144218	0.000000	0.038175	0.182394	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.836343	0.000000	0.155351	0.000000	0.008306	0.163657	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.821599	0.000000	0.170241	0.000000	0.008160	0.178401	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$19,928	H14	\$16,273	\$0	\$3,641	\$0	\$14	\$3,655	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$19,928		\$16,273	\$0	\$3,641	\$0	\$14	\$3,655	O.K.
19									
20 General Support, Alloc.	\$188,077	H14	\$153,580	\$0	\$34,367	\$0	\$130	\$34,497	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$188,077		\$153,580	\$0	\$34,367	\$0	\$130	\$34,497	O.K.
24									
25 Central Office Eq., Alloc.	\$567,314	H21	\$483,201	\$0	\$83,946	\$0	\$167	\$84,113	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$567,314		\$483,201	\$0	\$83,946	\$0	\$167	\$84,113	O.K.
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34									
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36									
37 Cable & Wire, Alloc.	\$682,587	H31	\$522,042	\$0	\$159,675	\$0	\$870	\$160,545	O.K.
38 Cable & Wire, Direct	329,686	V159	253,440	0	76,246	0	0	76,246	O.K.
39									
40 Total C&WF Exp.	\$1,012,273		\$775,482	\$0	\$235,921	\$0	\$870	\$236,791	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$1,787,592		\$1,428,536	\$0	\$357,876	\$0	\$1,180	\$359,056	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$1,579,587		\$1,258,683	\$0	\$319,867	\$0	\$1,037	\$320,904	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$100,835	H36	\$82,340	\$0	\$18,426	\$0	\$70	\$18,495	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$100,835		\$82,340	\$0	\$18,426	\$0	\$70	\$18,495	O.K.
64									
65 Network Operations, Alloc.	\$315,135	H33	\$257,333	\$0	\$57,585	\$0	\$218	\$57,802	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$315,135		\$257,333	\$0	\$57,585	\$0	\$218	\$57,802	O.K.
69									
70 Total Access Expenses	\$264,578	V180	\$264,578	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$205,837	H13	\$168,082	\$0	\$37,613	\$0	\$142	\$37,755	O.K.
73 Depr., COE Switching	927,051	H19	795,775	0	131,276	0	0	131,276	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	470,301	H20	394,046	0	75,828	0	426	76,255	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	471,745	H31	360,791	0	110,353	0	601	110,954	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$2,074,934		\$1,718,694	\$0	\$355,070	\$0	\$1,170	\$356,240	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$2,074,934		\$1,718,694	\$0	\$355,070	\$0	\$1,170	\$356,240	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$2,755,482		\$2,322,944	\$0	\$431,081	\$0	\$1,457	\$432,538	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$228,622	G35	\$218,354	\$0	\$10,200	\$0	\$68	\$10,268	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$228,622		\$218,354	\$0	\$10,200	\$0	\$68	\$10,268	O.K.	
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.	
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$122,284	V195	\$122,284	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	357,384	G19	332,080	0	25,304	0	0	25,304	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$479,668		\$454,364	\$0	\$25,304	\$0	\$0	\$25,304	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$9,909	G36	\$4,954	\$0	\$4,955	\$0	\$0	\$4,955	O.K.	
124 Bus. Ofc., EU MTS & WATS	9,421	G37	5,500	0	3,921	0	0	3,921	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	253,410	G38	239,254	0	162	0	13,994	14,156	O.K.	
126 Bus. Ofc., IXC Special Access	540	G39	527	0	0	0	13	13	O.K.	
127 Bus. Ofc., IXC Switched Access	4,593	G40	1,975	0	2,618	0	0	2,618	O.K.	
128 Bus. Ofc., IXC B & C Services	84	G41	42	0	42	0	0	42	O.K.	
129 Coin Collect & Admin.	1,679	G42	1,679	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$279,636		\$253,931	\$0	\$11,698	\$0	\$14,007	\$25,705	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	O.K.	
135 Cust. Serv., Other B&C	5,156	G44	4,878	0	275	0	3	278	O.K.	
136 Cust. Serv., CABS	81,911	G45	40,956	0	40,956	0	0	40,956	O.K.	
137 Cust. Serv., EU Common Line	300	V209	300	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$87,367		\$46,133	\$0	\$41,230	\$0	\$3	\$41,234	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$367,003		\$300,064	\$0	\$52,929	\$0	\$14,010	\$66,939	O.K.	
142										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

										Intrastate									
										Message Telephone Service		Private Line							
***** FCC PART 36 *****										TOTAL	Source/	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL		
Operating Expenses and Taxes										COMPANY	Allocator	and Other	(E)	(F)	(G)	(H)	INTRASTATE		
										(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156	Other Cust. Serv., Alloc.	\$314,389	H48	\$257,046	\$0	\$45,341	\$0	\$12,002	\$57,343	O.K.									
157	Other Cust. Serv., Direct	6,369	V211	6,369	0	0	0	0	0	O.K.									
158																			
159	Total Other Cust. Serv.	\$320,758		\$263,415	\$0	\$45,341	\$0	\$12,002	\$57,343	O.K.									
160																			
161	TOTAL CUSTOMER OPER. EXP.	\$1,396,051		\$1,236,198	\$0	\$133,773	\$0	\$26,080	\$159,853	O.K.									
162																			
163																			
164	"BIG-THREE" EXPENSES:																		
165																			
166	Total Plt. Spec., ex Support	\$1,579,587	44	\$1,258,683	\$0	\$319,867	\$0	\$1,037	\$320,904	O.K.									
167	Total Network Oper. Exp.	315,135	68	257,333	0	57,585	0	218	57,802	O.K.									
168	Total Customer Operations	1,396,051	161	1,236,198	0	133,773	0	26,080	159,853	O.K.									
169																			
170	TOTAL "BIG THREE" EXPENSES	\$3,290,773		\$2,752,214	\$0	\$511,225	\$0	\$27,334	\$538,559	O.K.									
171																			
172																			
173	CORPORATE OPERATIONS EXPENSE:																		
174																			
175	Exec. and Planning, Alloc.	\$276,273	H50	\$231,059	\$0	\$42,919	\$0	\$2,295	\$45,214	O.K.									
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.									
177																			
178	Total Exec. and Planning	\$276,273		\$231,059	\$0	\$42,919	\$0	\$2,295	\$45,214	O.K.									
179																			
180	Admin. & General, Allocable	\$891,508	H50	\$745,606	\$0	\$138,497	\$0	\$7,405	\$145,902	O.K.									
181	Admin. & General, Direct	20,956	V231	0	0	20,956	0	0	20,956	O.K.									
182																			
183	Total Admin. and Gen.	\$912,464		\$745,606	\$0	\$159,453	\$0	\$7,405	\$166,858	O.K.									
184																			
185	TOTAL CORPORATE OPERATIONS	\$1,188,737		\$976,665	\$0	\$202,372	\$0	\$9,700	\$212,072	O.K.									
186																			
187																			
188	NON-INCOME TAXES:																		
189																			
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.									
191	Non-income Taxes, Direct	5,097	V233	0	0	5,097	0	0	5,097	O.K.									
192																			
193	Total Non-income Taxes	\$5,097		\$0	\$0	\$5,097	\$0	\$0	\$5,097	O.K.									
194																			
195																			
196	TOTAL OPER. EXP. AND TAXES	\$7,132,959		\$5,964,343	\$0	\$1,130,198	\$0	\$38,417	\$1,168,616	O.K.									

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$2,574,549	K52	\$1,911,186	\$425,062	\$0	\$224,651	\$0	\$13,651	O.K.	
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.	
15										
16 Return on Rate Base	\$257,455		\$191,119	\$42,506	\$0	\$22,465	\$0	\$1,365	O.K.	
17										
18 AFUDC	0	N37	0	0	0	0	0	0	O.K.	
19 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.	
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
21										
22 Net Return	\$257,455		\$191,119	\$42,506	\$0	\$22,465	\$0	\$1,365	O.K.	
23										
24 Interest Expense	28,762	N67	21,351	4,749	0	2,510	0	153	O.K.	
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.	
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.	
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
28										
29 After Tax Income	\$228,693		\$169,767	\$37,758	\$0	\$19,955	\$0	\$1,213	O.K.	
30										
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.	
32 Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.	
33 Operating Expenses and Taxes	1,168,616	O195	507,351	376,461	55,737	185,291	9,086	34,690	O.K.	
34 Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.	
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
36										
37 Basis for Gross Receipts Tax	1,426,071	16+31+32+33	698,470	418,967	55,737	207,756	9,086	36,056	O.K.	
38										
39										
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$1,426,071		\$698,470	\$418,967	\$55,737	\$207,756	\$9,086	\$36,056	O.K.	
44										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$685,386	L25	\$172,675	\$417,415	\$0	\$90,239	\$0	\$5,057	O.K.	
14										
15 Central Office Equipment	\$2,171,792	L70	\$579,794	\$1,401,563	\$0	\$186,127	\$0	\$4,308	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,339,098	L117	2,209,555	0	0	116,870	0	12,674	O.K.	
18										
19 Total COE, IOT, C&WF	\$4,510,890		\$2,789,349	\$1,401,563	\$0	\$302,997	\$0	\$16,982	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$5,196,277		\$2,962,023	\$1,818,978	\$0	\$393,236	\$0	\$22,039	O.K.	
24 Total Intangible Assets	12,202	L144	6,955	4,271	0	923	0	52	O.K.	
25										
26 Total Plant In Service	\$5,208,479		\$2,968,979	\$1,823,250	\$0	\$394,159	\$0	\$22,091	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	713,673	L164	406,813	249,824	0	54,008	0	3,027	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$5,922,152		\$3,375,792	\$2,073,074	\$0	\$448,168	\$0	\$25,118	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,476,243	M23	1,537,935	1,693,043	0	233,252	0	12,013	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$2,445,909		\$1,837,857	\$380,031	\$0	\$214,916	\$0	\$13,105	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	94,282	L173	53,743	33,004	0	7,135	0	400	O.K.	
49 Cash Working Capital	34,358	L175	19,585	12,027	0	2,600	0	146	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$2,574,549		\$1,911,186	\$425,062	\$0	\$224,651	\$0	\$13,651	O.K.	
53										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$682,806	N28	\$172,025	\$415,844	\$0	\$89,899	\$0	\$5,038	O.K.
21 Support Assets, Private Line	2,580	N28	650	1,571	0	340	0	19	O.K.
22									
23 Total Support Assets	\$685,386		\$172,675	\$417,415	\$0	\$90,239	\$0	\$5,057	O.K.
24									
25 Total Land and Supp. Assets	\$685,386		\$172,675	\$417,415	\$0	\$90,239	\$0	\$5,057	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$1,401,563	(E)	\$0	\$1,401,563	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$1,401,563		\$0	\$1,401,563	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$1,401,563		\$0	\$1,401,563	\$0	\$0	\$0	\$0	O.K.



CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	579,794	(D)	579,794	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	3,320	(I)	0	0	0	0	0	3,320	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	112,302	(G)	0	0	0	112,302	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	988	(G)	0	0	0	0	0	988	O.K.
65	COE H/R Message	73,825	(G)	0	0	0	73,825	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$770,229		\$579,794	\$0	\$0	\$186,127	\$0	\$4,308	O.K.
69										
70	Total Central Office Equip.	\$2,171,792		\$579,794	\$1,401,563	\$0	\$186,127	\$0	\$4,308	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$12,651	(I)	\$0	\$0	\$0	\$0	\$0	\$12,651	O.K.
83	Exchange Message	2,209,555	(D)	2,209,555	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$2,222,206		\$2,209,555	\$0	\$0	\$0	\$0	\$12,651	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$111,608	(G)	\$0	\$0	\$0	\$111,608	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	23	(G)	0	0	0	0	0	23	O.K.
96										
97	Total Interexchange C&WF	\$111,631		\$0	\$0	\$0	\$111,608	\$0	\$23	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$5,261	(G)	\$0	\$0	\$0	\$5,261	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$5,261		\$0	\$0	\$0	\$5,261	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$2,339,098		\$2,209,555	\$0	\$0	\$116,870	\$0	\$12,674	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$12,202	N37	\$6,955	\$4,271	\$0	\$923	\$0	\$52	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	713,673	N46	406,813	249,824	0	54,008	0	3,027	O.K.
165										
166	Total Plt. Under Const.	\$713,673		\$406,813	\$249,824	\$0	\$54,008	\$0	\$3,027	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$94,282	N37	\$53,743	\$33,004	\$0	\$7,135	\$0	\$400	O.K.
174										
175	CASH WORKING CAPITAL	\$34,358	N37	\$19,585	\$12,027	\$0	\$2,600	\$0	\$146	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$430,282	N28	\$108,404	\$262,051	\$0	\$56,651	\$0	\$3,175	O.K.
16 COE Switching	1,430,992	L44	0	1,430,992	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	500,346	L68	376,638	0	0	120,910	0	2,798	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,114,622	L117	1,052,893	0	0	55,690	0	6,039	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$3,476,243		\$1,537,935	\$1,693,043	\$0	\$233,252	\$0	\$12,013	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$3,476,243		\$1,537,935	\$1,693,043	\$0	\$233,252	\$0	\$12,013	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assuts	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$2,171,792	L70	\$579,794	\$1,401,563	\$0	\$186,127	\$0	\$4,308	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,339,098	L117	2,209,555	0	0	116,870	0	12,674	O.K.
16										
17	Total	\$4,510,890		\$2,789,349	\$1,401,563	\$0	\$302,997	\$0	\$16,982	O.K.
18	Factor	1.000000		0.618359	0.310707	0.000000	0.067170	0.000000	0.003765	O.K.
19										
20	Sum: Sw., Trans., Other	\$1,721,542	17	\$0	\$1,401,563	\$0	\$302,997	\$0	\$16,982	O.K.
21	Factor	1.000000		0.000000	0.814133	0.000000	0.176003	0.000000	0.009864	O.K.
22										
23	Central Office Equipment	\$2,171,792	L70	\$579,794	\$1,401,563	\$0	\$186,127	\$0	\$4,308	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	129,544	L117-83	0	0	0	116,870	0	12,674	O.K.
26										
27	Total	\$2,301,336		\$579,794	\$1,401,563	\$0	\$302,997	\$0	\$16,982	O.K.
28	Factor	1.000000		0.251938	0.609022	0.000000	0.131661	0.000000	0.007379	O.K.
29										
30	General Support Facilities	\$685,386	L25	\$172,675	\$417,415	\$0	\$90,239	\$0	\$5,057	O.K.
31	Central Office Equipment	2,171,792	13	579,794	1,401,563	0	186,127	0	4,308	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,339,098	15	2,209,555	0	0	116,870	0	12,674	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$5,196,277		\$2,962,023	\$1,818,978	\$0	\$393,236	\$0	\$22,039	O.K.
37	Factor	1.000000		0.570028	0.350054	0.000000	0.075676	0.000000	0.004241	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$5,174,238	36	\$2,962,023	\$1,818,978	\$0	\$393,236	\$0	\$0	O.K.
40	Factor	1.000000		0.572456	0.351545	0.000000	0.075999	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$5,208,479	K26	\$2,968,979	\$1,823,250	\$0	\$394,159	\$0	\$22,091	O.K.
46	Factor	1.000000		0.570028	0.350054	0.000000	0.075676	0.000000	0.004241	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
----- (A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$595,207	O171	\$244,945	\$162,260	\$41,034	\$114,820	\$6,878	\$25,270	O.K.
64	Factor	1.000000		0.411529	0.272611	0.068941	0.192908	0.011555	0.042456	
65										
66	Net Investment	\$2,574,549	J13	\$1,911,186	\$425,062	\$0	\$224,651	\$0	\$13,651	O.K.
67	Factor	1.000000		0.742338	0.165101	0.000000	0.087258	0.000000	0.005302	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$3,655	N37	\$2,084	\$1,280	\$0	\$277	\$0	\$16	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$3,655		\$2,084	\$1,280	\$0	\$277	\$0	\$16	O.K.
19									
20 General Support, Alloc.	\$34,497	N30	\$8,691	\$21,010	\$0	\$4,542	\$0	\$255	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$34,497		\$8,691	\$21,010	\$0	\$4,542	\$0	\$255	O.K.
24									
25 Central Office Eq., Alloc.	\$84,113	N31	\$22,455	\$54,282	\$0	\$7,209	\$0	\$167	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$84,113		\$22,455	\$54,282	\$0	\$7,209	\$0	\$167	O.K.
29									
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$160,545	N33	\$151,653	\$0	\$0	\$8,021	\$0	\$870	O.K.
37 Cable & Wire, Direct	76,246	Direct	0	0	0	76,246	0	0	O.K.
38									
39 Total C&WF Exp.	\$236,791		\$151,653	\$0	\$0	\$84,267	\$0	\$870	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$359,056		\$184,883	\$76,571	\$0	\$96,295	\$0	\$1,307	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$320,904		\$174,109	\$54,282	\$0	\$91,476	\$0	\$1,037	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$18,495	N18	\$11,437	\$5,747	\$0	\$1,242	\$0	\$70	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$18,495		\$11,437	\$5,747	\$0	\$1,242	\$0	\$70	O.K.
63									
64 Network Operations, Alloc.	\$57,802	N18	\$35,743	\$17,960	\$0	\$3,883	\$0	\$218	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$57,802		\$35,743	\$17,960	\$0	\$3,883	\$0	\$218	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$37,755	L23	\$9,512	\$22,993	\$0	\$4,971	\$0	\$279	O.K.
72 Depr., COE Switching	131,276	L44	0	131,276	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	76,255	L68	57,401	0	0	18,427	0	426	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	110,954	L117	104,810	0	0	5,544	0	601	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$356,240		\$171,723	\$154,269	\$0	\$28,942	\$0	\$1,306	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$356,240		\$171,723	\$154,269	\$0	\$28,942	\$0	\$1,306	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$432,538		\$218,902	\$177,976	\$0	\$34,067	\$0	\$1,593	O.K.



CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$10,268	N37	\$5,853	\$3,594	\$0	\$777	\$0	\$44	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$10,268		\$5,853	\$3,594	\$0	\$777	\$0	\$44	O.K.
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	25,304	(F)	0	0	25,304	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$25,304		\$0	\$0	\$25,304	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	4,955	N40	\$2,836	\$1,742	\$0	\$377	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	14,156	(H)	0	0	0	0	0	14,156	O.K.
125 Bus. Ofc., EU Message	3,921	(H)	0	0	0	0	3,921	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	13	(I)	0	0	0	0	0	13	O.K.
128 Bus. Ofc., IX Switched Access	2,618	N40	1,499	920	0	199	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	42	(H)	0	0	0	0	42	0	O.K.
130 Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$25,705		\$4,335	\$2,662	\$0	\$576	\$3,963	\$14,169	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	278	(H)	0	0	0	0	278	0	O.K.
137 Cust. Serv., CABS	40,956	N21	0	33,343	0	7,208	0	404	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$41,234		\$0	\$33,343	\$0	\$7,208	\$278	\$404	O.K.
141									
142 Total BO, CS, OS, Dir.	\$92,243		\$4,335	\$36,006	\$25,304	\$7,784	\$4,241	\$14,573	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$57,343	142	\$2,695	\$22,383	\$15,730	\$4,839	\$2,637	\$9,060	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	(0)	O.K.
160									
161 Total Other Cust. Serv.	\$57,343		\$2,695	\$22,383	\$15,730	\$4,839	\$2,637	\$9,059	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$159,853		\$12,882	\$61,983	\$41,034	\$13,401	\$6,878	\$23,676	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt. Specific Exp.	\$359,056	41	\$184,883	\$76,571	\$0	\$96,295	\$0	\$1,307	O.K.
168 Total Plt Non-specific Exp.	76,297	62 + 67 +69	47,179	23,706	0	5,125	0	287	O.K.
169 Total Customer Operations	159,853	163	12,882	61,983	41,034	13,401	6,878	23,676	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$595,207		\$244,945	\$162,260	\$41,034	\$114,820	\$6,878	\$25,270	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$45,214	N64	\$18,607	\$12,326	\$3,117	\$8,722	\$522	\$1,920	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$45,214		\$18,607	\$12,326	\$3,117	\$8,722	\$522	\$1,920	O.K.
179									
180 Admin. & General, Allocable	\$145,902	N64	\$60,043	\$39,774	\$10,059	\$28,146	\$1,686	\$6,194	O.K.
181 Admin. & General, Direct	20,956	Direct	9,116	6,039	1,527	4,274	0	0	O.K.
182									
183 Total Admin. and Gen.	\$166,858		\$69,159	\$45,813	\$11,586	\$32,420	\$1,686	\$6,194	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$212,072		\$87,766	\$58,139	\$14,703	\$41,142	\$2,208	\$8,114	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	5,097	Direct	2,918	1,792	0	387	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$5,097		\$2,918	\$1,792	\$0	\$387	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$1,168,616		\$507,351	\$376,461	\$55,737	\$185,291	\$9,086	\$34,690	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$0	Q52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17										
18 AFUDC	\$0	T37	0	0	0	0	0	0	0	O.K.
19 ITC Amortization	0	T37	0	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
21										
22 Net Return	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23										
24 Interest Expense	\$0	T67	0	0	0	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	T37	0	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
28										
29 After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31 State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Federal Income Taxes	0	29	0	0	0	0	0	0	0	O.K.
33 Operating Expenses and Taxes	0	U195	0	0	0	0	0	0	0	O.K.
34 Uncollectibles	0	Direct	0	0	0	0	0	0	0	O.K.
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	0	O.K.
36										
37 Basis for Gross Receipts Tax	0	16+31+32+33	0	0	0	0	0	0	0	O.K.
38										
39										
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	0	O.K.
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	0	R117	0	0	0	0	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	R164	0	0	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	0	S23	0	0	0	0	0	0	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	S47	0	0	0	0	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	0	R173	0	0	0	0	0	0	0	O.K.
49 Cash Working Capital	0	R175	0	0	0	0	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
53										

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
InterLATA Investment		InterLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	0	(D)	0	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	0	(G)	0	0	0	0	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	0	(D)	0	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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



CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	0	O.K.
15 C&W Facilities	0	R117	0	0	0	0	0	0	0	O.K.
16										
17 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19										
20 Sum: Sw., Trans., Other	\$0	17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22										
23 Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	0	O.K.
25 C&WF, Excl. Exch. Message	0	R117-83	0	0	0	0	0	0	0	O.K.
26										
27 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29										
30 General Support Facilities	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Central Office Equipment	0	13	0	0	0	0	0	0	0	O.K.
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	0	O.K.
33 C&W Facilities	0	15	0	0	0	0	0	0	0	O.K.
34 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
35										
36 Total	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38										
39 Sum: Com. Ln., Sw., Trans.	\$0	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41										
42 COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	O.K.
43 IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45 Total TPIS	\$0	Q26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46 Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	0	R68	0	0	0	0	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT

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

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT  
 PERIOD ADDRESSED ..... ENDING DECEMBER 31, 2004 WITH KNOWN & MEASURABLE CHANGES  
 RUN DATE AND TIME ..... 22-Jun-2005 ..... 08:10:33 PM

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

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	---	0	---	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	3,736,692	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	0	0	0	0
30 Furniture	0	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	9,897,626	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	264,147	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,437,576	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	429,345	---	429,345	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	553,782	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	22,838	---	21,850	0	0	0	988	988
49 CAT 4.3 H/R Message	1,042,687	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0



SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL  
 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT  
 ENDING DECEMBER 31, 2004 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Intrastate							
				Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0		
71	Reserved	0	---	---	---	---	---	---	---		
72	Reserved	0	---	---	---	---	---	---	---		
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	9,289,438	---	---	---	---	---	---	---		
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0		
75	CAT 2 C&WF	29,366	---	---	---	---	---	---	---		
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0		
77	CAT 3 Joint Message & PL/WATS	550,361	---	---	---	---	---	---	---		
78	Reserved	0	---	---	---	---	---	---	---		
79	CAT 3 Direct	1,668	---	1,645	0	0	0	23	23		
80	CAT 4 Message	74,310	---	---	---	---	---	---	---		
81	CAT 4 WATS	0	---	0	0	0	0	0	0		
82	CAT 4 Direct	0	---	0	0	0	0	0	0		
83	Allocable Support Leases	0	---	---	---	---	---	---	---		
84	Direct Support Leases	0	---	0	0	0	0	0	0		
85	COE Operator	0	---	---	---	---	---	---	---		
86	COE Tandem Switch	0	---	---	---	---	---	---	---		
87	COE Local Switch	0	---	---	---	---	---	---	---		
88	COE Transmission	0	---	---	---	---	---	---	---		
89	COE Direct	0	---	0	0	0	0	0	0		
90	IOT Luasus	0	---	0	0	0	0	0	0		
91	C&WF Leases	0	---	0	0	0	0	0	0		
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---		
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---		
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---		
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---		
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0		
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0		
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0		
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---		
100	Direct Acct. No. 2690	12,202	---	0	0	12,202	0	0	12,202		
101	Materials and Supplies	400,859	---	---	---	---	---	---	---		
102	RTB Stock	0	---	---	---	---	---	---	---		
103	Tele. Pll. Adjust. - Alloc.	0	---	---	---	---	---	---	---		
104	Tele. Pll. Adjust. - Direct	0	---	0	0	0	0	0	0		
105	Other Assets, Net	(37,856)	---	(37,856)	0	0	0	0	0		
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0		

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT  
 ENDING DECEMBER 31, 2004 WITH KNOWN & MEASURABLE CHANGES

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	---	
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0	0	
125	TPUC -- Long Term, Alloc.	3,883,464	---	---	---	---	---	---	---	---	
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0	0	
127											
128	RESERVES AND DEFERRALS:										
129	Acc. Depr. Support Assets	2,345,873	---	---	---	---	---	---	---	---	
130	Acc. Depr. COE Switching	10,105,450	---	---	---	---	---	---	---	---	
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---	
132	Acc. Depr. COE Transmission	3,085,879	---	---	---	---	---	---	---	---	
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	---	
134	Acc. Depr. Cable and Wire Facilities	4,739,039	---	---	---	---	---	---	---	---	
135	Acc. Depr. Other Plant	0	---	0	0	0	0	0	0	0	
136	Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	---	
137	Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---	---	
138	Accum. Amort., Other	0	---	0	0	0	0	0	0	0	
139	Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---	---	
140	Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---	---	
141	Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	---	
142	Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---	---	
143	Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	---	
144	Acc. Def. IT C&WF	0	---	---	---	---	---	---	---	---	
145	Acc. Def. IT Unclassified	0	---	0	0	0	0	0	0	0	
146											
147	OPERATING EXPENSES AND TAXES:										
148	Network Support, Alloc.	19,928	---	---	---	---	---	---	---	---	
149	Network Support, Direct	0	---	0	0	0	0	0	0	0	
150	General Support, Alloc.	188,077	---	---	---	---	---	---	---	---	
151	General Support, Direct	0	---	0	0	0	0	0	0	0	
152	Central Office Eq., Alloc.	567,314	---	---	---	---	---	---	---	---	
153	Central Office Eq., Direct	0	---	0	0	0	0	0	0	0	
154	Cust. Premises Equip.	0	---	---	---	---	---	---	---	---	
155	Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---	---	
156	Other IOT	0	---	---	---	---	---	---	---	---	
157	IOT Direct	0	---	0	0	0	0	0	0	0	
158	Cable & Wire, Alloc.	682,587	---	---	---	---	---	---	---	---	
159	Cable & Wire, Direct	329,686	---	253,440	0	76,246	0	0	0	76,246	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT  
 ENDING DECEMBER 31, 2004 WITH KNOWN & MEASURABLE CHANGES

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
176 Oth. Plt. and Equip., Alloc.	100,835	---	---	---	---	---	---	---	---	
177 Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	0	
178 Network Operations, Alloc.	315,135	---	---	---	---	---	---	---	---	
179 Network Operations, Direct	0	---	0	0	0	0	0	0	0	
180 Total Access Expense	264,578	---	264,578	0	0	0	0	0	0	
181 Depr., Support Assets	205,837	---	---	---	---	---	---	---	---	
182 Depr., COE Switching	927,051	---	---	---	---	---	---	---	---	
183 Depr., COE Operator	0	---	---	---	---	---	---	---	---	
184 Depr., COE Transmission	470,301	---	---	---	---	---	---	---	---	
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---	---	
186 Depr., C&W Facilities	471,745	---	---	---	---	---	---	---	---	
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---	---	
188 Amort., Intangible Assets	0	---	---	---	---	---	---	---	---	
189 Other Amortization	0	---	0	0	0	0	0	0	0	
190 Direct Assigned Amort.	0	---	0	0	0	0	0	0	0	
191 Marketing, Allocable	228,622	---	---	---	---	---	---	---	---	
192 Marketing, Direct	0	---	0	0	0	0	0	0	0	
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---	---	
194 Operator Service, Direct	0	---	0	0	0	0	0	0	0	
195 Classified Directory	122,284	---	122,284	0	0	0	0	0	0	
196 Alphabetical Directory	357,384	---	---	---	---	---	---	---	---	
197 Foreign Directory	0	---	---	---	---	---	---	---	---	
198 Bus. Ofc., EU Presubscription	9,909	---	---	---	---	---	---	---	---	
199 Bus. Ofc., EU MTS & WATS	9,421	---	---	---	---	---	---	---	---	
200 Bus. Ofc., EU Access, P/L & all Other	253,410	---	---	---	---	---	---	---	---	
201 Bus. Ofc., IXC Special Access	540	---	---	---	---	---	---	---	---	
202 Bus. Ofc., IXC Switched Access	4,593	---	---	---	---	---	---	---	---	
203 Bus. Ofc., IXC B & C Services	84	---	---	---	---	---	---	---	---	
204 Coin Collect & Admin.	1,679	---	---	---	---	---	---	---	---	
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0	0	
206 Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---	---	
207 Cust. Serv., Other B&C	5,156	---	---	---	---	---	---	---	---	
208 Cust. Serv., CABS	81,911	---	---	---	---	---	---	---	---	
209 Cust. Serv., EU Common Line	300	---	300	0	0	0	0	0	0	
210 Other Cust. Serv., Alloc.	314,389	---	---	---	---	---	---	---	---	
211 Other Cust. Serv., Direct	6,369	---	6,369	0	0	0	0	0	0	
212 Exec. and Planning, Alloc.	276,273	---	---	---	---	---	---	---	---	
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT  
 ENDING DECEMBER 31, 2004 WITH KNOWN & MEASURABLE CHANGES

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
230 Admin. & General, Allocable	891,508	---	---	---	---	---	---	---	---	
231 Admin. & General, Direct	20,956	---	0	0	20,956	0	0	20,956		
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---		
233 Non-income Taxes, Direct	5,097	---	0	0	5,097	0	0	5,097		
234										
235 OTHER INCOME STATEMENT:										
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---		
237 Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---		
238 Gross Receipts Tax Rate	0.00%	---	---	---	---	---	---	---		
239 Rate of Return	10.00%	---	---	---	---	---	---	---		
240 AFUDC	0	---	---	---	---	---	---	---		
241 ITC Amortization	0	---	---	---	---	---	---	---		
242 Other Return Adjustments	0	---	0	0	0	0	0	0	0	
243 Contributions	0	---	---	---	---	---	---	---		
244 Interest Expense	140,069	---	---	---	---	---	---	---		
245 Capital Lease Expense	0	---	---	---	---	---	---	---		
246 Capitalized Payroll taxes	0	---	---	---	---	---	---	---		
247 Depreciation Adjustment	0	---	---	---	---	---	---	---		
248 Other Income Adjustments	0	---	0	0	0	0	0	0	0	
249 Uncollectibles	0	---	0	0	0	0	0	0	0	
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0	0	
251 Other Revenue Taxes	0	---	0	0	0	0	0	0	0	
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL  
 CITY OF BROOKINGS MUNICIPAL TELEPHONE DEPARTMENT  
 ENDING DECEMBER 31, 2004 WITH KNOWN & MEASURABLE CHANGES

..... FCC PART 36 .....	TOTAL COMPANY	Source/ Allocator	Interstate		Intrastate				TOTAL INTRASTATE
			Other	Private Line		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	15,420	---	728	0	0	0	0	21	0
272 Equivalent Interexchange Cct. Miles	14,944	---	0	0	0	0	0	0	0
273 Interexchange Circuit Terminations	478	---	0	0	0	0	0	0	0