



TC05-109

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JUL 21 2005

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

July 20, 2005

Ms. Pamela Bonrud
South Dakota Public Utilities Commission
State Capitol
500 E. Capitol Avenue
Pierre, SD 57501-5070

RE: West River Telecommunications Cooperative 2004 Cost Study

Dear Ms. Bonrud:

Enclosed is a copy of the 2003 Intrastate Cost Study and supporting documentation for West River Telecommunications Cooperative. I realize these were due on July 1, and I want to apologize for the delay. I hope this lateness will not cause any significant problems.

If you have any questions or need additional information, please contact me at your convenience on (719) 594-5838.

Sincerely,

Jonas Karlsson
Consultant

Enclosures

CONFIDENTIAL

1

Traffic

ANNUAL TRAFFIC FACTORS

Mobridge & West River - South Dakota

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

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

ANNUAL MINUTES OF USE

Mobridge & West River - South Dakota

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

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

COMPANY: MOBRIDGE & WEST RIVER - SOUTH DAKOTA

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

TOTAL COMPANY

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

DISAGGREGATED SPF USING SLU

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

VALIDATION

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

MONTHLY ACCESS AND SWITCH MINUTES OF USE

COMPANY: MOBRIDGE & WEST RIVER - SOUTH DAKOTA

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

LN#	DESCRIPTION	SOURCE	EXCHANGE: TOTALS NPANXX: ALL												TOTAL
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
			ACCESS MINUTES OF USE												
1	ERS-ERL ORIG	F501 REPORT	544,889	538,282	567,739	525,215	588,667	568,958	568,165	584,336	582,239	588,485	561,343	588,765	6,807,083
2	ERS-ERL TERM	F501 REPORT	461,947	465,052	485,533	461,455	523,877	513,120	506,955	496,355	523,947	509,634	485,353	523,166	5,956,394
3	ERS-RAL ORIG	F501 REPORT	455	580	562	639	496	464	621	558	629	523	636	517	6,680
4	ERS-RAL TERM	F501 REPORT	0	89	42	27	42	64	67	166	148	88	156	153	1,042
5	RAS-ERL ORIG	F501 REPORT	435	294	346	374	308	345	395	366	345	406	379	336	4,329
6	RAS-ERL TERM	F501 REPORT	461	300	277	255	15	347	0	299	0	693	0	1,015	3,662
7	RAS-RAL ORIG	F501 REPORT	223,515	204,472	212,517	201,425	222,962	211,818	206,123	205,557	213,899	224,679	210,513	208,898	2,546,378
8	RAS-RAL TERM	F501 REPORT	416,524	393,086	394,344	375,754	389,207	382,357	377,691	367,906	383,237	417,010	405,546	411,315	4,713,977
9	TOTAL ORIG	L1+L3+L5+L7	769,294	743,628	781,164	727,653	812,433	781,585	775,304	790,817	797,112	814,093	772,871	798,516	9,364,470
10	TOTAL TERM	L2+L4+L6+L8	878,932	858,527	880,196	837,491	913,141	895,888	884,713	864,726	907,332	927,425	891,055	935,649	10,675,075
11	TOTAL ACCESS	L9+L10	1,648,226	1,602,155	1,661,360	1,565,144	1,725,574	1,677,473	1,660,017	1,655,543	1,704,444	1,741,518	1,663,926	1,734,165	20,039,545
			MEASURED SWITCH MINUTES OF USE												
50	ORIG ER-CO TOLL	DDD+DDL+OPR	910,229	806,336	966,991	918,236	912,633	912,324	964,776	1,035,403	890,545	1,009,755	954,928	964,062	11,246,216
51	TERM ER-CO TOLL	TC+TCL	1,039,952	930,924	1,089,582	1,056,842	1,025,761	1,045,747	1,100,922	1,132,171	1,013,684	1,150,326	1,100,951	1,129,625	12,816,487
52	ORIG RA-CO TOLL	DDA+DDS+OFX	0	0	0	0	0	0	0	0	0	0	0	0	
53	TERM RA-CO TOLL	TCA+TCS+IFX	0	0	0	0	0	0	0	0	0	0	0	0	
54	ORIG LOC ASST	OAS	0	0	0	0	0	0	0	0	0	0	0	0	
55	TERM LOC ASST	IAS	0	0	0	0	0	0	0	0	0	0	0	0	
56	ORIG NET TOLL	L50+L52-L54	910,229	806,336	966,991	918,236	912,633	912,324	964,776	1,035,403	890,545	1,009,755	954,928	964,062	11,246,216
57	TERM NET TOLL	L51+L53-L55	1,039,952	930,924	1,089,582	1,056,842	1,025,761	1,045,747	1,100,922	1,132,171	1,013,684	1,150,326	1,100,951	1,129,625	12,816,487
58	ORIG ER-CO EAS	ORE	108,783	93,702	107,062	108,684	98,945	101,497	95,246	95,192	96,672	108,978	102,151	106,853	1,223,765
59	TERM ER-CO EAS	IRE	90,652	78,085	89,219	90,570	82,454	84,581	79,372	79,327	80,560	90,815	85,126	89,045	1,019,804
60	ORIG RA-CO EAS	OE+OES	0	0	0	0	0	0	0	0	0	0	0	0	
61	TERM RA-CO EAS	IEA+IES	0	0	0	0	0	0	0	0	0	0	0	0	
62	ORIGINATING LOCAL	LOR	1,075,871	953,652	1,159,701	1,051,053	1,029,376	973,397	1,068,363	1,083,244	997,398	1,078,023	1,073,601	1,038,115	12,581,794
63	TERMINATING LOCAL	LTM	948,283	838,270	1,023,890	923,553	915,014	859,000	949,640	960,373	884,561	957,305	953,408	918,175	11,131,473
66	TOTAL REMOTE	ROR+RTM	2,462,847	2,290,483	2,693,434	2,512,579	2,278,793	2,298,413	2,434,403	2,512,112	2,307,456	2,559,171	2,554,415	2,467,853	29,371,958
67	TOTAL RA-ND REMOTE	RAO+RAT	674,523	616,780	735,247	666,913	643,863	617,758	649,521	670,516	610,278	661,502	655,825	636,314	7,839,039
68	TANDEM TOLL	TAN	0	0	0	0	0	0	0	0	0	0	0	0	
69	TANDEM EAS	TAE	0	0	0	0	0	0	0	0	0	0	0	0	
70	TOTAL TANDEM	L68+L69	0	0	0	0	0	0	0	0	0	0	0	0	
71	EXCHANGE CALLS	EXC	484,261	436,757	505,759	488,438	518,325	497,540	518,095	530,139	467,573	507,853	503,216	501,878	5,959,835
			FACTORED SWITCH MINUTES OF USE												
100	TOTAL SWITCH	L54:L63+L70	4,173,770	3,700,968	4,436,446	4,148,938	4,064,182	3,976,547	4,258,320	4,385,710	3,963,420	4,395,201	4,270,164	4,245,875	50,019,540
101	TOTAL OFFICE	L54:L63	4,173,770	3,700,968	4,436,446	4,148,938	4,064,182	3,976,547	4,258,320	4,385,710	3,963,420	4,395,201	4,270,164	4,245,875	50,019,540
102	TOTAL TOLL	L56+L57	1,950,181	1,737,259	2,056,573	1,975,077	1,938,394	1,958,071	2,065,698	2,167,575	1,904,229	2,160,081	2,055,878	2,093,687	24,062,703
103	TOTAL EXCHANGE	L101-L102	2,223,589	1,963,709	2,379,873	2,173,861	2,125,788	2,018,476	2,192,622	2,218,135	2,059,191	2,235,120	2,214,286	2,152,188	25,956,837
104	EXCHANGE FACTOR	L103/L101	0.5328	0.5306	0.5364	0.5240	0.5231	0.5076	0.5149	0.5058	0.5195	0.5085	0.5185	0.5069	0.5189
105	ERS-ERL FACTOR	(L1+L2)/L11	0.6109	0.6262	0.6340	0.6304	0.6447	0.6451	0.6477	0.6528	0.6490	0.6306	0.6291	0.6412	0.6369
106	ERS-RAL FACTOR	(L2+L3)/L11	0.0003	0.0004	0.0004	0.0004	0.0003	0.0003	0.0004	0.0004	0.0005	0.0004	0.0005	0.0004	0.0004
107	RAS-ERL FACTOR	(L4+L5)/L11	0.0005	0.0004	0.0004	0.0004	0.0004	0.0002	0.0004	0.0002	0.0004	0.0002	0.0002	0.0008	0.0004
108	RAS-RAL FACTOR	(L6+L7)/L11	0.3883	0.3730	0.3653	0.3688	0.3548	0.3542	0.3517	0.3464	0.3503	0.3685	0.3702	0.3576	0.3623
109	ERS-ERL TOLL	L102*L105	1,191,288	1,087,942	1,303,830	1,245,093	1,249,757	1,263,082	1,337,862	1,414,931	1,235,847	1,362,045	1,293,254	1,342,454	15,325,885
110	ERS-RAL TOLL	L102*L106	538	725	748	840	604	616	856	948	868	758	979	809	9,272
111	RAS-ERL TOLL	L102*L107	1,060	644	771	794	363	808	492	871	385	1,363	468	1,631	9,595
112	RAS-RAL TOLL	L102*L108	757,294	647,948	751,224	728,350	687,669	693,565	726,489	750,825	667,129	795,915	761,177	748,794	8,717,951
113	ORIG TOLL/AMOU	L56/L9	1.1832	1.0843	1.2379	1.2619	1.2333	1.1673	1.2444	1.3093	1.1172	1.2403	1.2356	1.2073	1.2009
114	TOTAL TOLL/AMOU	L102/L11	1.1832	1.0843	1.2379	1.2619	1.2333	1.1673	1.2444	1.3093	1.1172	1.2403	1.2356	1.2073	1.2008

CIRCUIT KILOMETER CALCULATION (w/o Wideband)

Company: West River Telecommunications

As of: 12/31/04

	ROUTE I.D. & #	Length In MILES	Kilometers	CHANNELS OR CIRCUITS						CIRCUIT KILOMETERS							
				TOTAL CKTS	MSG. TOLL	Private Line				OTHER	TOTAL CIRCUIT KILOMETERS	MSG. TOLL	Private Line				OTHER
						Interstate		Intrastate					Interstate		Intrastate		
						ER	RA	ER	RA				ER	RA	ER	RA	
1	Mobridge to Ipswich (Qwest)	1.4000	2.2530	295	231	42			22		665	520	95	-	-	50	-
2	Mobridge to Ipswich (Qwest)	3.0500	4.9083	295	231	42			22		1,448	1,134	206	-	-	108	-
3	Mobridge to McLaughlin	2.0400	3.2829	13		13					43	-	43	-	-	-	-
4	Mobridge to McLaughlin	18.4700	29.7232	13		13					386	-	386	-	-	-	-
5	Mobridge to McLaughlin	10.8100	17.3962	13		13					226	-	226	-	-	-	-
6	McLaughlin to Radio Hut	1.6400	2.6392	13		13					34	-	34	-	-	-	-
7	McLaughlin to Radio Hut	6.0900	9.8005	13		13					127	-	127	-	-	-	-
8	Radio Hut to McIntosh (Qwest)	0.3000	0.4828	13		13					6	-	6	-	-	-	-
9	Radio Hut to McIntosh (Qwest)	10.9300	17.5893	13		13					229	-	229	-	-	-	-
####		0.0000	0.0000	0							-	-	-	-	-	-	-
####		0.0000	0.0000	0							-	-	-	-	-	-	-
####		0.0000	0.0000	0							-	-	-	-	-	-	-
####	12/31/04	TOTALS									3,164	1,654	1,352	-	-	158	-
####	01/01/04	TOTALS									3,257	1,654	1,445			158	
####						Average	2004		TOTAL		3,211	1,654	1,399	0	0	158	0

INTEREXCHANGE CIRCUIT TERMINATIONS - w/o Wideband

Co: West River TelecommunicationsAs of: 12/31/04

LINE	EXCHANGE	Message Tel.	PRIVATE LINE				OTHER	TOTAL
			INTERSTATE		STATE			
			Interlata	Intralata	Interlata	Intralata		
1	McLaughlin	0	13	-	-	-	-	13
2	Mobridge	231	42	-	-	22	-	295
3			-	-	-	-	-	-
4			-	-	-	-	-	-
5			-	-	-	-	-	-
6			-	-	-	-	-	-
7			-	-	-	-	-	-
8			-	-	-	-	-	-
9			-	-	-	-	-	-
10			-	-	-	-	-	-
11			-	-	-	-	-	-
12			-	-	-	-	-	-
13			-	-	-	-	-	-
14			-	-	-	-	-	-
15			-	-	-	-	-	-
16			-	-	-	-	-	-
17			-	-	-	-	-	-
18			-	-	-	-	-	-
19			-	-	-	-	-	-
20			-	-	-	-	-	-
21			-	-	-	-	-	-
22			-	-	-	-	-	-
23			-	-	-	-	-	-
24			-	-	-	-	-	-
25			-	-	-	-	-	-
26			-	-	-	-	-	-
27			-	-	-	-	-	-
28			-	-	-	-	-	-
29			-	-	-	-	-	-
30			-	-	-	-	-	-
31	12/31/04	231	55	-	-	22	-	308
32	01/01/04	231	68			22		321
33	AVERAGE for Period	231	62	-	-	22	-	315
34	RATIO	73%	20%	0%	0%	7%	0%	100%

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

Co: West River Telecommunications

Study Period: 12/31/04

LINE	EXCHANGE	MSG. TEL.	PAY STATION	Interstate P.L.		State P.L.		OTHER/ LOCAL *	TOTAL
				ER	RA	ER	RA		
1	McLaughlin	956	7	23	-	-	-	13	999
2	Mobridge	2,636	26	82	-	-	37	57	2,838
3		-	-	-	-	-	-	-	-
4		-	-	-	-	-	-	-	-
5		-	-	-	-	-	-	-	-
6		-	-	-	-	-	-	-	-
7		-	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-
17		-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-
19		-	-	-	-	-	-	-	-
20		-	-	-	-	-	-	-	-
21		-	-	-	-	-	-	-	-
22		-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-
26		-	-	-	-	-	-	-	-
27		-	-	-	-	-	-	-	-
28		-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-
30		-	-	-	-	-	-	-	-
31	12/31/04	3,592	33	105	-	-	37	70	3,837
32	01/01/04	3,637	30	132	-	-	39	85	3,923
33	AVERAGE for Period	3,613	32	119	0	0	38	78	3,880
34	Ratio	93.12%	0.82%	3.07%	0.00%	0.00%	0.98%	2.01%	100.00%

* Must analyze this column for jurisdiction

West River Telecommunications (SD)
Allocation of Intorexchange Cable

Route Description	Route Number	Size	Footage	Cost Per Foot	Route Cost	Fiber Counts				Cost Allocations				Systems Used for Access						Allocation of Access Costs						Total Access										
						ITV	CATV	Leased	Access	ITV	CATV	Leased	Access	Toll	EAS	Specials	H/R	Local	PTI	PTC	Toll	EAS	Specials	H/R	Local		PTI	PTC								
Mobridge to Ipswich	1	12	7,392	2.29	16,928			2	10	0	0	2,621	14,108	7		1	70												0	0	0	0	14,108			
Mobridge to Ipswich	2	12	18,104	2.29	41,478			2	10	0	0	6,146	39,732	7		1	70												0	0	0	0	39,732			
Mobridge to McLaudin	3	12	10,771	2.29	24,668			2	10	0	0	4,111	20,555	4			72		4										0	0	0	0	20,555			
Mobridge to McLaudin	4	12	97,522	2.29	223,324			2	10	0	0	37,221	186,104	4			72		4										0	0	0	0	186,104			
Mobridge to McLaudin	5	12	57,077	2.29	130,709				12	0	0	0	130,709	4			47		4										0	0	0	0	130,709			
McLaudin to Radio Hul	6	12	8,859	2.29	19,830			2	10	0	0	3,305	16,525	4			47												0	0	0	0	16,525			
McLaudin to Radio Hul	7	24	32,155	2.29	73,835				24	0	0	0	73,835	4			90												0	0	0	0	73,835			
McLaudin to Qwest	8	26	1,584	2.29	3,627				2	24	0	0	279	3,348	2			21											0	0	0	0	3,348			
McLaudin to Qwest	9	12	57,710	2.29	132,157				2	10	0	0	22,020	110,131	2			21											0	0	0	0	110,131			
2004 Totals					661,761					0	0	101,468	565,842															0	0	0	0	565,842				
2003 Totals												07,574																	22,336	924	547,289	15,312	0	0	0	565,842
Sturdy Average																													30,248	750	537,269	17,575	0	0	0	565,842

12/30/04

Line Info Report
 West River Telecommunications
 December 31, 2004

D

Exh Town	Bus Lines	Res Lines	Pabx Lines	Key Sys	Paystations	ISDN	Company	Test	Emp	Local	Tl's
250 BISMARCK	0	0	0	0	0	0	0	0	0	0	0
✓ 348 GLEN ULLIN	753 199	539	0	2	3	0	9	2	1	0	0
✓ 363 MCCLUSKY	481 176	294	0	4	2	0	5	2	0	0	0
✓ 422 SELFRIDGE	872 88	173	0	3	2	0	6	4	0	0	0
✓ 442 UNDERWOOD	647 159	426	20	2	5	0	5	4	0	0	1
✓ 445 ST. ANTHONY	388 130	181	0	4	1	0	9	5	0	0	0
✓ 447 MERCER	805 48	151	0	0	2	0	4	3	0	0	0
✓ 448 TURTLE LAKE	594 187	365	3	26	4	0	6	3	3	0	0
✓ 462 WASHBURN	952 225	657	8	60	3	0	4	6	1	0	0
✓ 487 PICK CITY	874 43	222	0	2	3	0	4	5	0	0	0
✓ 584 ELGIN	971 274	621	7	4	7	0	6	5	2	0	0
✓ 597 FLASHER	484 170	229	0	0	1	0	4	3	0	0	0
✓ 622 CARSON	396 129	259	0	3	1	0	4	2	0	0	0
✓ 654 RIVERDALE	128 46	122	7	1	4	0	2	1	0	1	0
✓ 745 STANTON	310 69	188	12	31	2	1	4	7	3	0	0
✓ 748 HAZEN	2371 315	1,186	601	81	7	1	109	29	74	3	23
✓ 794 CENTER	756 187	505	13	35	3	0	9	9	4	0	0
✓ 823 MCLAUGHLIN	943 244	651	0	48	7	3	10	9	0	1	0
✓ 827 NO. MCLAUGHLIN	11 2	2	0	0	0	0	0	0	0	0	0
✓ 843 NEW SALEM	167 312	683	0	5	6	0	9	3	2	0	0
✓ 845 MOBRIDGE	2480 742	1,682	184	18	26	5	13	3	10	0	8
✓ 854 FORT YATES	1275 351	756	46	109	1	2	8	10	2	0	0
✓ 873 BEULAH	2377 398	1,436	255	148	6	2	17	8	15	1	10
✓ 878 HEBRON	571 178	392	0	2	3	0	4	3	0	0	0
✓ 884 GOODRICH	105 77	110	0	3	1	0	4	2	0	0	0
✓ 948 ZAP	218 50	160	0	0	1	0	5	2	2	0	0
✓ 983 GOLDEN VALLEY	305 45	151	0	3	1	0	5	1	0	0	0
19,235	4,844	12,141	1,156	594	102	14	265	131	119	6	42

December 31, 2004 Grand Total Access Lines 19,366

Revenue Producing Access Lines 18,851 (Does Not Include Comp Lines, Test Lines, Emp Lines, Tl's)

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

5 ISDN PRI Included In ISDN Totals
 Local Only Included In Bus/Res & Totals
 Channelized Tl's In Pabx Lines
 Used Only For Balancing Purposes

Total Subscribers 14,591

EXCHANGE: MCLAUGHLIN
 STUDY DATE: 12-31-2004

WORKING PAIR REPORT
WEST RIVER TELECOMMUNICATIONS

F223
 PAGE 1 of 1

CENTRAL OFFICE ENTRANCE CABLES											TOTAL
Cable Number	1	SF-W	SF-N	SF-S	SF-SE	CO	F-SE	F-N	F-W	SF-Town	SF-School
Cable Size	1300	BFO-12	BFO-16	BFO-24	BFO-12	25	BFO-12	BFO-12	BFO-12	BFO-24**	BFO-12**
Toll											
EAS											
Special Service											
FEX											
I-exch Carrier							6*	4	6*		16
Host/Remote											
Wats											
ITV											
Paging											
Mait Radio											
Total I-exch pr							6	4	6		16
							SSC-6	S24DU	AFC	AML	TOTAL
Working Pairs	559										559
Special Access	33								3		36
FEX											0
PBX Trunk											0
Sub Cxr Pr/Ch	3						17				17
Sub Cxr Fibers		6	12	14	6				374		374
AML Pr/Ch											0
Paystation	4								3		7
Wats											0
ITV											0
Cellular											0
Official						10					10
Total Local pr	596	0	0	0	0	10	17	0	380	0	1003

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

** cables have not been used (future use)

EXCHANGE: MCLAUGHLIN
 STUDY DATE: 12-31-2004

WORKING PAIR REPORT
WEST RIVER TELECOMMUNICATIONS

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

EXCHANGE: MCLAUGHLIN
 STUDY DATE: 12-31-2004

WORKING PAIR REPORT
WEST RIVER TELECOMMUNICATIONS

F224
 PAGE 2 of 2

		LOCAL LOOP	CIRCUIT TYPE			PRIVATE LINE PAIRS				
			DTWX	WATS	FEX	OTHER LOCAL	INTERSTATE		INTRASTATE	
SUBSCRIBER NAME	CIRCUIT NUMBER	CABLE PAIR					INTER	INTRA	INTER	INTRA
WEST RIVER CLINIC	51 HCGL 94817	1-484 & 485					2			
WEST RIVER CLINIC	4 WRTC 0500	1-486 & 487					2			
U.S. WEST	51 LGGZ 51744	AFC RST4 -19					1			
MOR-GRAN-SIOUX ELECTRIC	41 LGGA 854823/002	1-168 & 169					2			
HHS/INS (Pharmacy)	51 HCGS 054104 NW	1-1028 & 1034					2			
McLAUGHLIN PUBLIC SCHOOL	SATM 166 T1ATM HGHM MCLGSD	1-588 & 599					2			
WHEAT GROWER ELEVATOR	SDWG 019 T1FR HGHM MCLG	128-136					2			
McLAUGHLIN PUBLIC SCHOOL	SATM 239 T1ATM HGHM MCLG	580 & 594					2			
BULLHEAD SCHOOL	51 HCGS 055572 NW	AFC RST3-1-17					1			
LITTLE EAGLE SCHOOL	51 HCGS 055811 NW	44 & 45					2			
SITTING BULL COLLEGE	13439 BSMRMCLG	763 & 764					2			
FIRST NATIONAL BANK	51 CHGS 056873 NW	883 & 886					2			
MCLAUGHLIN VA CLINIC	41 ISDN 845823 130	106, 107, 109				3				
STATE RADIO (McLAUGHLIN TOWER)	SDRA 059 T1 SDN MCLG	AFC RST 19-1-7					1			
TOTAL		26	0	0	0	3	23	0	0	0

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

ROUTE DESCRIPTION OR SUBSCRIBER NAME	CIRCUIT NUMBER	CABLE	SYSTEM NUMBER	PAIRS	TYPE			CIRCUITS			PRIVATE LINE CIRCUITS			
					DTWX	WATS	FEX	MSG	EAS	OTHER	INTERSTATE		INTRASTATE	
								TOLL		LOCAL	INTER	INTRA	INTER	INTRA
McLAUGHLIN TO MOBRIDGE HOST	3500-0 Ckt. 1-24	FS	3401 Ch. 1-24	1&2				X	X	X				
McLAUGHLIN TO MOBRIDGE HOST	3500-1 Ckt. 25-48	FS	3402 Ch. 1-24	1&2				X	X	X				
McLAUGHLIN TO MOBRIDGE HOST	3500-2 Ckt. 49-72	FS	3403 Ch. 1-24	1&2				X	X	X				
McLAUGHLIN TO MOBRIDGE HOST	3500-3 Ckt. 73-96	FS	3404 Ch. 1-24	1&2				X	X	X				
McLAUGHLIN TO MOBRIDGE HOST	3500-4 Ckt. 97-120	FS	3405 Ch. 1-24	1&2				X	X	X				
McLAUGHLIN TO MOBRIDGE HOST	3500-5 Ckt. 121-144	FS	3406 Ch. 1-24	1&2				X	X	X				
McLAUGHLIN TO MOBRIDGE HOST	3500-6 Ckt. 145-168	FS	3407 Ch. 1-24	1&2				X	X	X				
McLAUGHLIN TO MOBRIDGE HOST	3500-7 Ckt. 169-192	FS	3408 Ch. 1-24	1&2				X	X	X				
TOTAL								0				0		

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

ROUTE DESCRIPTION OR SUBSCRIBER NAME	CIRCUIT NUMBER	CABLE	SYSTEM NUMBER	PAIRS	TYPE			CIRCUITS			PRIVATE LINE CIRCUITS			
					DTWX	WATS	FEX	MSG TOLL	EAS	OTHER LOCAL	INTERSTATE		INTRASTATE	
											INTER	INTRA	INTER	INTRA
<i>Private Line DS1 to Hazen</i>														
	DACS													
WRTC MAINTENANCE	FX 748-1063	FN	102 ch. 1	1&2			1							
WRTC MAINTENANCE	FX 823-1063	FN	102 ch. 3	1&2			1							
WRTC MAINTENANCE	FX 823-1035	FN	102 ch. 4	1&2			1							
WRTC MAINTENANCE	FX 823-1036	FN	102 ch. 5	1&2			1							
WRTC MAINTENANCE	FX 823-1037	FN	102 ch. 6	1&2			1							
WRTC MAINTENANCE	FX 823-1038	FN	102 ch. 7	1&2			1							
<i>Private Line DS1 to Ft. Yates</i>														
MOR-GRAN-SOU	41 LGGA 854823/002	FN	102 ch. 8	1&2								1		
ST. A's HOSPITAL (DS1)	4 WRTC 0500 (DS1)	FN	301 ch. 6	1&2								1		
<i>Private Line DS1 to SDN</i>														
McLAUGHLIN PUBLIC SCHOOL	SATM 66T1ATM HGHM MCLGSD	FS	Fujitsu 101 ch. 4	1&2								1		
WHEAT GROWERS ELEVATOR	SDWG 019 T1FR HGHM MCLG	FS	Fujitsu 101 ch. 3	1&2								1		
McLAUGHLIN PUBLIC SCHOOL	SATM 239 T1ATM HCHM MCLG	FS	Fujitsu 101 ch. 5	1&2								1		
<i>DS1 Back to Hazen</i>														
WRT ALCATEL DSL RAM #1	101/T1 DSL MCLG	FS	DG1 VT1-1-15	1&2								1		
WRT ALCATEL DSL RAM #1	102/T1 DSL MCLG	FS	DG1 VT1-1-28	1&2								1		
WRT ALCATEL DSL RAM #2	103/T1 DSL MCLG	FS	DG1 VT1-1-12	1&2								1		
WRT ALCATEL DSL RAM #2	104/T1 DSL MCLG	FS	DG1 VT1-9-19	1&2								1		
WRT AFC DSL	101/T1 DSL AFC MCLG	FS	DG1 VT1-1-8	1&2								1		
SITTING BULL COLLEGE	13439 BSMRMCLG	FN	VT1-1-2	1&2								1		
CIRCUITS							0	6				11		

IX AND HOST REMOTE CIRCUIT REPORT
 WEST RIVER TELECOMMUNICATIONS

ROUTE DESCRIPTION OR SUBSCRIBER NAME	CIRCUIT NUMBER	CABLE	SYSTEM NUMBER	PAIRS	TYPE			CIRCUITS			PRIVATE LINE CIRCUITS			
					DTWX	WATS	FEX	MSG TOLL	EAS	OTHER LOCAL	INTERSTATE		INTRASTATE	
											INTER	INTRA	INTER	INTRA
<i>MTC POM to Qwest POM</i>														
FIRESTEEL/McINTOSH DS3	MTC DS3 # 1	FW		1&2								1		
McLAUGHLIN/MOBRIDGE DS3	MTC DS3 # 2	FS		1&2								1		
MOBRIDGE/FIRESTEEL DS3	MTC DS3 # 3	FS		1&2								1		
<i>Private Line DS1 to Sioux Falls</i>														
PERFORMANCE BANKERS	51 YGGA 95002	FS	101 ch. 1	1&2								1		
QWEST ALARM CIRCUIT	51 LGGZ 51744/K	FS	101 ch. 5	1&2								1		
<i>Private Line to Mobridge</i>														
WEST RIVER HEALTH CLINIC	51 HCGL 94817	FS	AFC LET1-1-16	1&2								1		
BULLHEAD SCHOOL	51 HCGS 055572 NW	FS	DG2 VT1-1-22	1&2								1		
LITTLE EAGLE SCHOOL	51 HCGS 055811 NW	FS	DG2 VT1-1-27	1&2								1		
HHS/INS (Pharmacy)	51 HCGS 054104 NW	FS	DG2 VT1-1-9	1&2								1		
FIRST NATIONAL BANK	51 HCGS 056873 NW	FS	DG1 VT1-1-6	1&2								1		
McLAUGHLIN VA CLINIC (3 BR1s)	41 ISDN 846823130	FS	DG1 VT1-1-26	1&2							3			
STATE RADIO (McLAUGHLIN TOWER)	SDRA 059 T1 DSN MCLG	FS	DG2 VT1-1-6	1&2								1		
TOTAL														
					0	0	0	0	0	3	11	0	0	0

EXCHANGE: MOBRIDGE
 STUDY DATE: 12-31-2004

WORKING PAIR REPORT
WEST RIVER TELECOMMUNICATIONS

F223
 PAGE 1 of 1

CENTRAL OFFICE ENTRANCE CABLES											TOTAL	
Cable Number	1	C0	F-W	F-E	SF-E	SF-W	SF-Town					
Cable Size	4500	25	BFO-12	BFO-12	BFO-36	BFO-24	BFO-48					
Toll											0	
EAS											0	
Special Service											0	
FEX											0	
I-exch Carrier			6 *	6 **							12	
Host/Remote											0	
Wats											0	
ITV											0	
Paging											0	
Mait Radio											0	
Total I-exch pr			6	6				SUB CARRIER CHANNELS			12	
								Seiscor	AFC	Anaconda	AML	TOTAL
Working Pairs	2093											2093
Special Access	165								11			176
FEX												0
PBX Trunk	20	144							20			184
Sub Cxr Pr/Ch	9							14		26		40
Sub Cxr Fibers					4	8	4	298				298
AML Pr/Ch	1										2	2
Paystation	26											26
Wats												0
ITV												0
Cellular									24			24
Official		13										13
Total Local pr	2304	157	0	0	0	0	14	353	26	2		2856

* 2 Fibers are used by FRRPA Ring

EXCHANGE: MOBRIDGE
 STUDY DATE: 12-31-2004

WORKING PAIR REPORT

WEST RIVER TELECOMMUNICATIONS

		LOCAL LOOP	CIRCUIT TYPE			PRIVATE LINE PAIRS				
			DTWX	WATS	FEX	OTHER LOCAL	INTERSTATE		INTRASTATE	
SUBSCRIBER NAME	CIRCUIT NUMBER	CABLE PAIR					INTER	INTRA	INTER	INTRA
LEASED CABLE PAIR		cable 1				57				
SPECIAL ACCESS	40 4-wire ckts & Two 2-wire ckts	cable 1					82			
SPECIAL ACCESS	15 4-wire ckts & Seven 2-wire ckts	cable 1								37
WRT ISP ROUTER	Dial Up Internet TG #268	CO					144	Other		
TOTAL		320	0	0	0	57	226	0	0	37

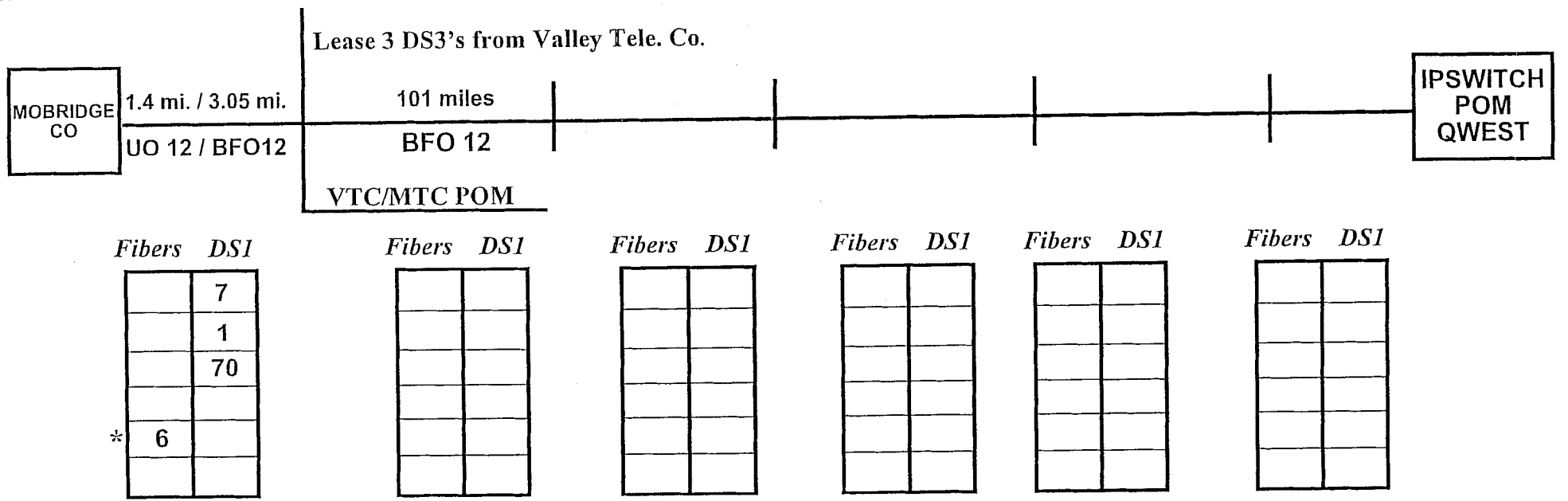
IX AND HOST REMOTE CIRCUIT REPORT
WEST RIVER TELECOMMUNICATIONS

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

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

WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing
Study Date: 12-31-2004



47 to McLaughlin Radio
5 to McLaughlin C.O. (QWEST)
18 SPA to Mobridge
70

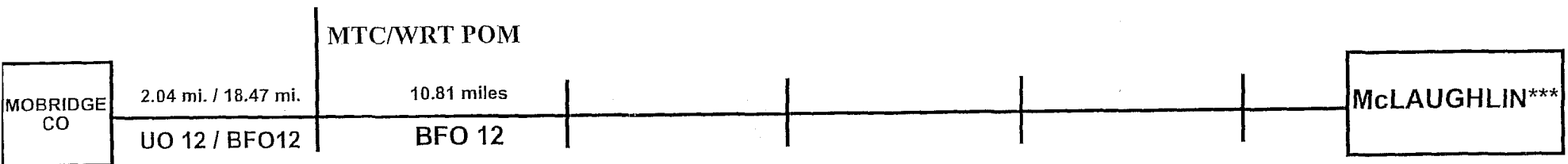
5 Toll (3 QWEST to Mobridge Switch 48 term. Trunks & 18 operator)
(1 AT&T—1 to McIntosh)
(1 MCI to McIntosh Direct Trunk)
(2 CRST Qwest Terminating)
7

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

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

WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing
Study Date: 12-31-2004



Fibers DS1

	4
	72
*	6
	4

Fibers DS1

	4
	47
	4

**

Fibers DS1

Fibers DS1

Fibers DS1

Fibers DS1

47 to McLaughlin Radio
5 to McLaughlin only (QWEST)
20 to Hazen
72

2 Toll (2 to MCIN, 1 AT&T and 1 MCI)
2 Toll CRST Qwest Terminating
4

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

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

WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing
Study Date: 12-31-2004

MTC Leases 3 DS3's from WRT

JL
double up
cores

**McLAUGHLIN
CO**

1.64 miles
BFO 12

6.09 miles
BFO 24

**McLAUGHLIN
Microwave Tower**

Fibers DS1

	4
	68

Fibers DS1

	2
	21
6*	

Fibers DS1

	2
	21
6*	

Fibers DS1

	4
	90
8	

Fibers DS1

Fibers DS1

	2
	36

0.30 miles
BFO 26

QWEST/MTC POM to McINTOSH
BFO 12 10.93 miles

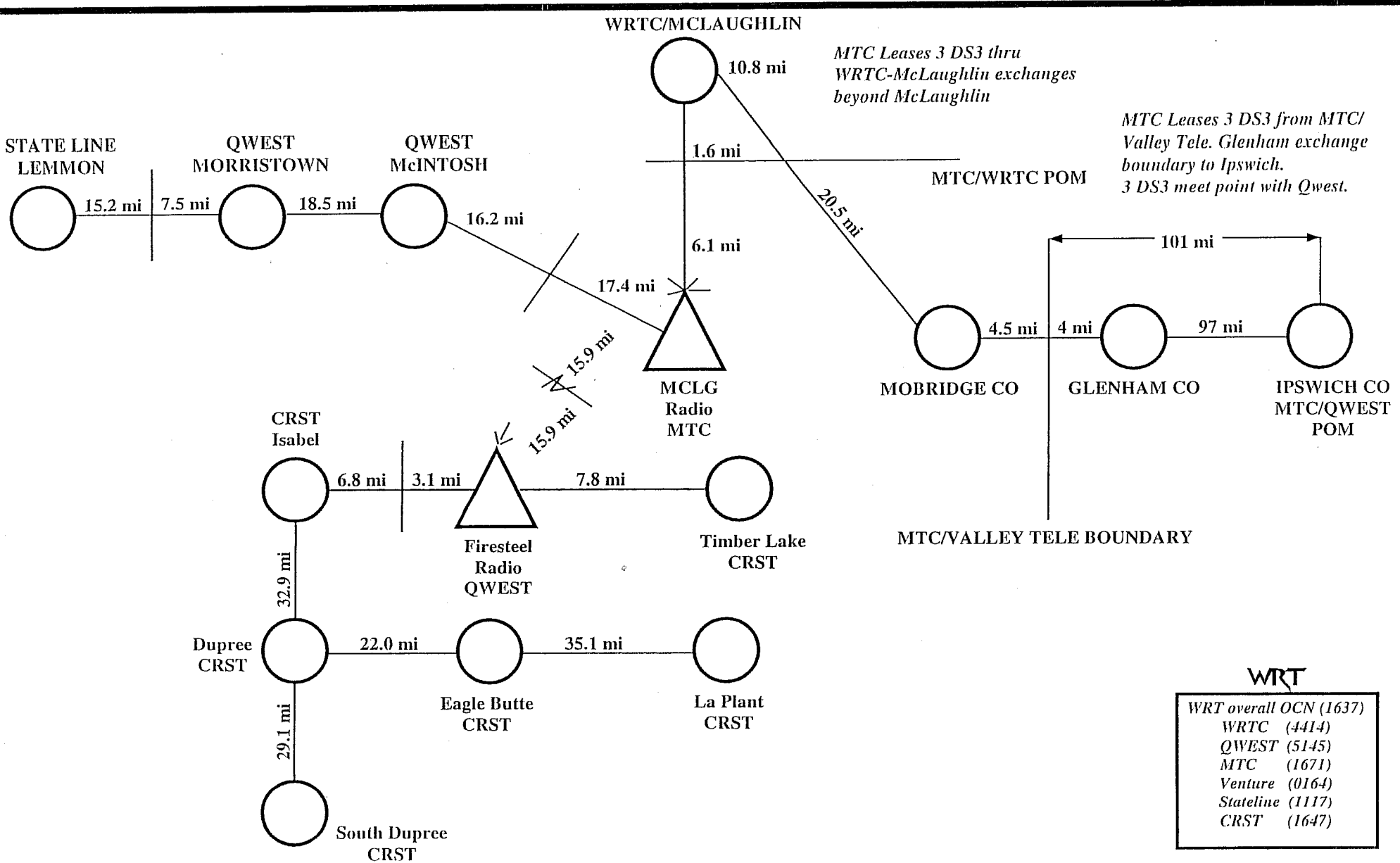
QWEST/MTC to FIRESTEEL
15.9 miles on microwave

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

* Lease 2 Fibers to FRRPA Ring Pool

WEST RIVER TELECOMMUNICATIONS COOPERATIVE

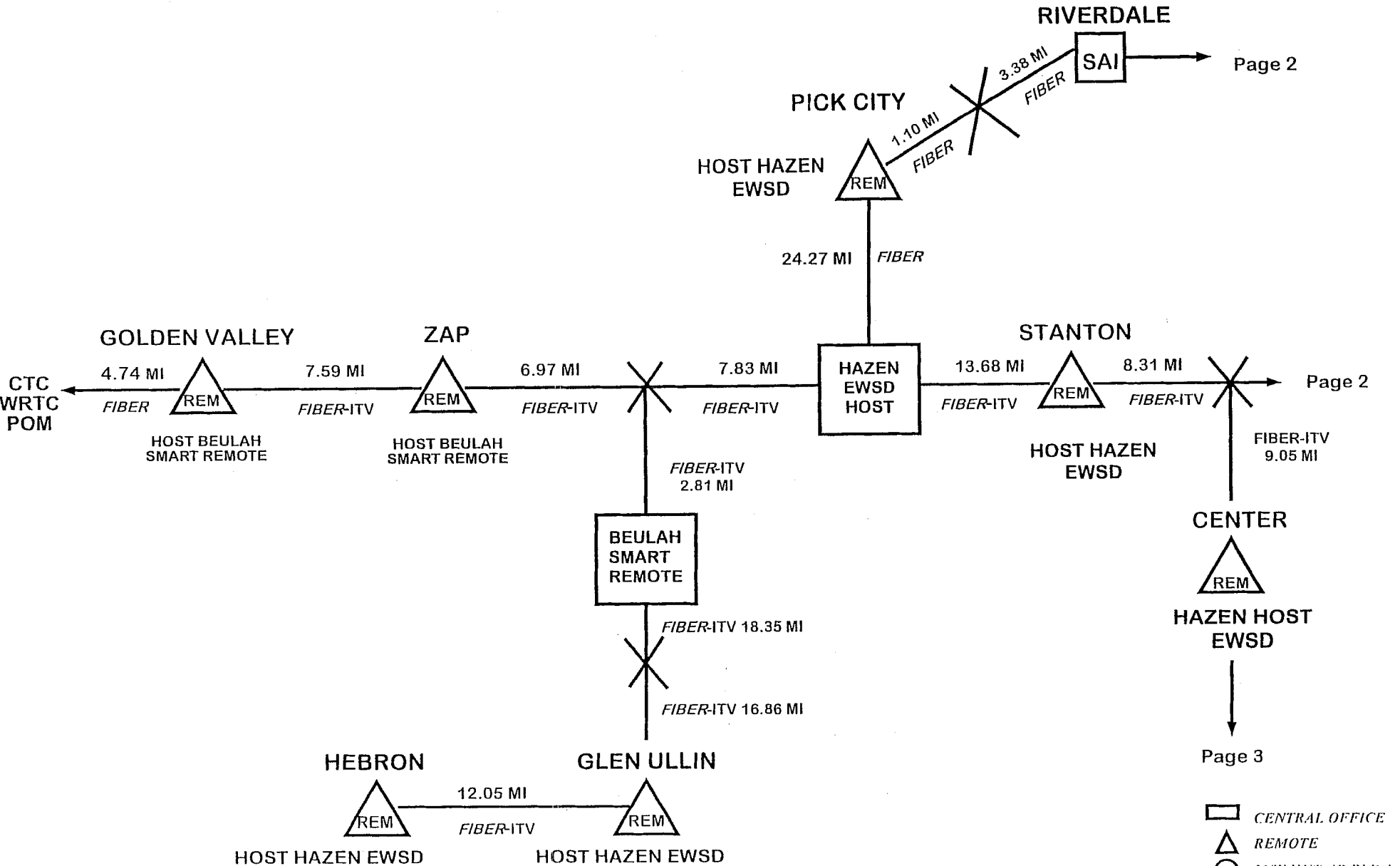
Facilities Drawing
Study Date 12-31-2004



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

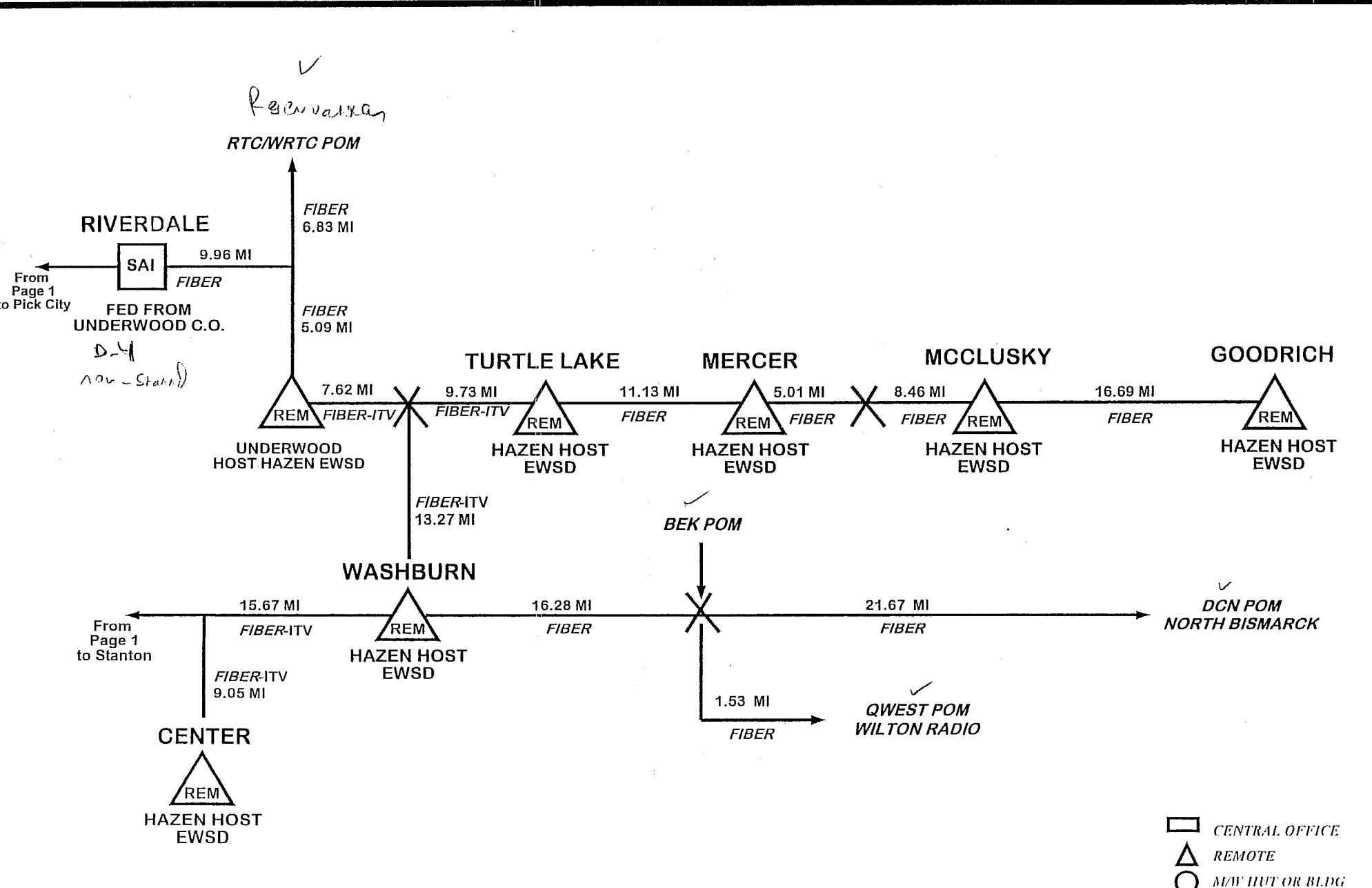
WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing
Study Date: 12-31-2004



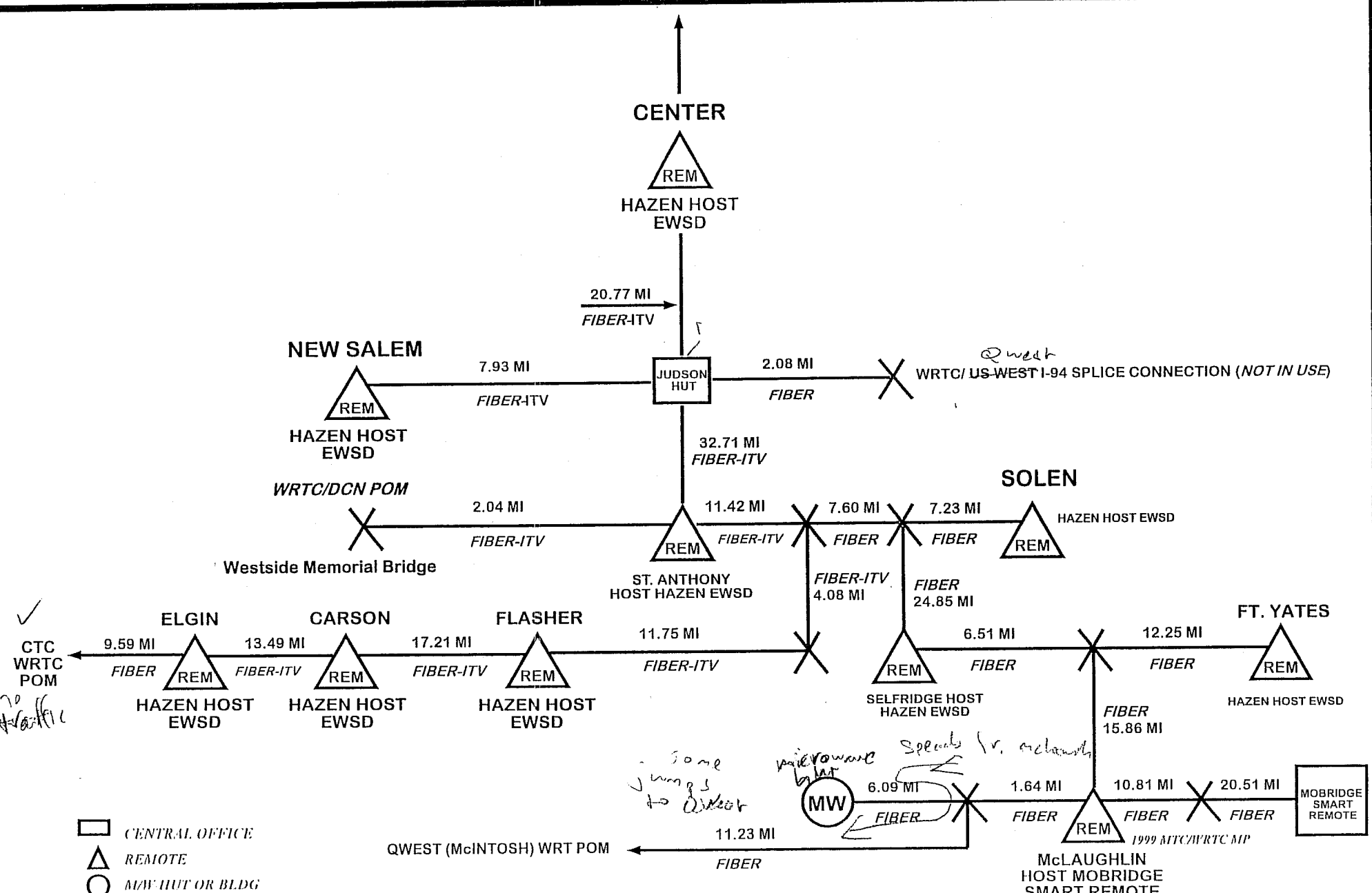
WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing
Study Date: 12-31-2004



WEST RIVER TELECOMMUNICATIONS COOPERATIVE

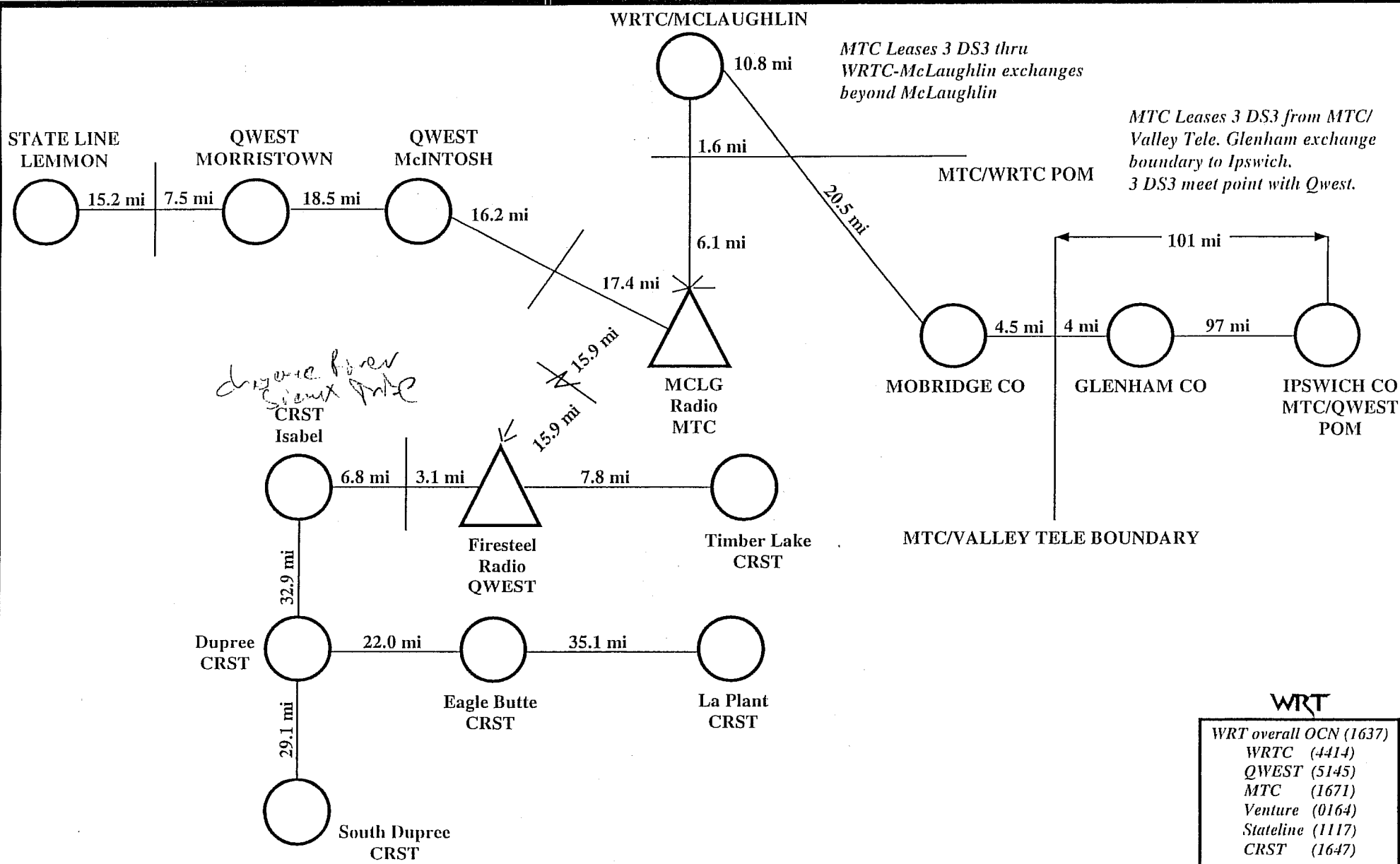
Facilities Drawing
Study Date: 12-31-2004



- CENTRAL OFFICE
- △ REMOTE
- M/W HUT OR BLDG

WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing
Study Date 12-31-2003

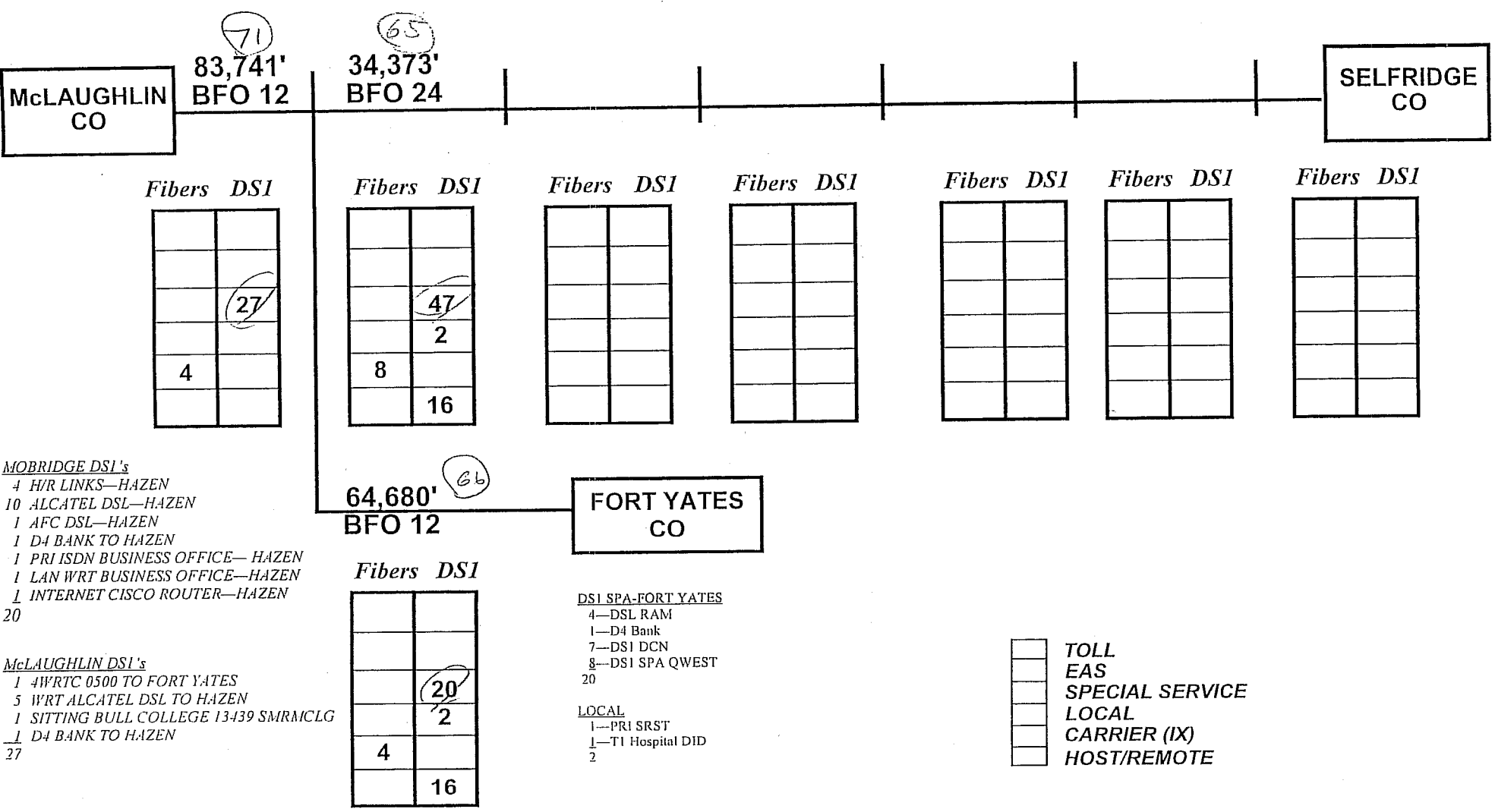


WRT

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

WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing
Study Date: 12-31-2004



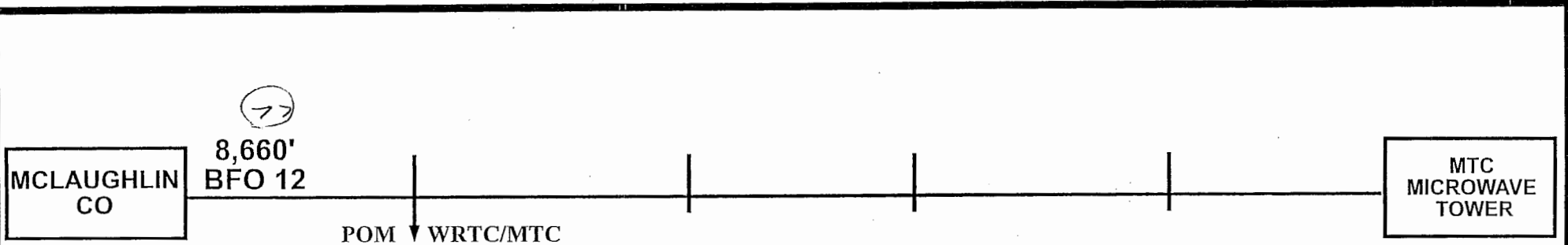
- MOBRIDGE DSI's**
 4 H/R LINKS—HAZEN
 10 ALCATEL DSL—HAZEN
 1 AFC DSL—HAZEN
 1 D4 BANK TO HAZEN
 1 PRI ISDN BUSINESS OFFICE—HAZEN
 1 LAN WRT BUSINESS OFFICE—HAZEN
 1 INTERNET CISCO ROUTER—HAZEN
 20
- McLAUGHLIN DSI's**
 1 4WRTC 0500 TO FORT YATES
 5 WRT ALCATEL DSL TO HAZEN
 1 SITTING BULL COLLEGE 13439 SMRMCLG
 1 D4 BANK TO HAZEN
 27

- DSI SPA-FORT YATES**
 4—DSL RAM
 1—D4 Bank
 7—DSI DCN
 8—DSI SPA QWEST
 20
- LOCAL**
 1—PRI SRST
 1—T1 Hospital DID
 2

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

WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing
Study Date: 12-31-2004



	Fibers DS1		Fibers DS1		Fibers DS1		Fibers DS1		Fibers DS1	
**	2	84								*
	4									

2st x 3ds 3
28x 3

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

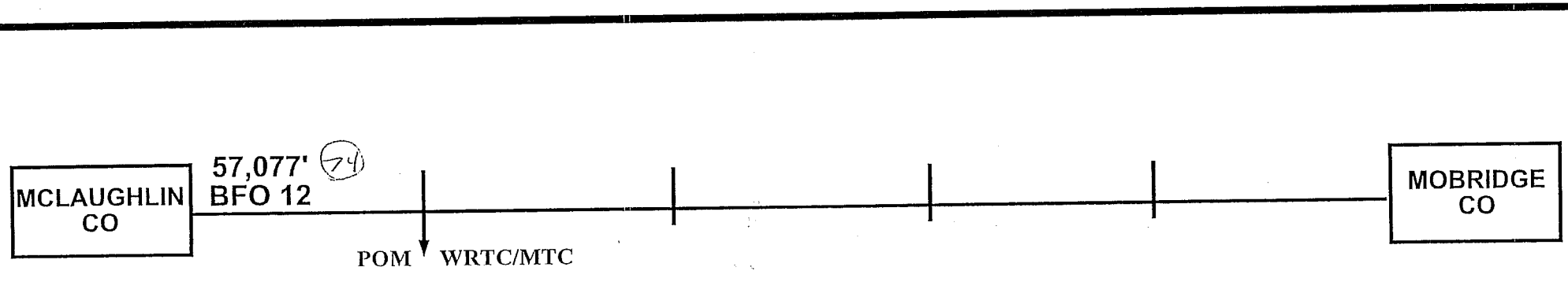
100% Special Access

* This number includes 3 DS3's Leased by MTC to WEST RIVER
** FRRPA Ring Leases 2 Fibers under an agreement.

heading

WEST RIVER TELECOMMUNICATIONS COOPERATIVE

Facilities Drawing
Study Date: 12-31-2004



Fibers DS1

**	2
	108
*	4
	8

Fibers DS1

Fibers DS1

Fibers DS1

Fibers DS1

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

SPECIAL ACCESS

84	3 DS3's
19	Mobridge to Hazen
5	McLaughlin to QWEST
108	

- DSL MOBRIDGE/MCLG/HAZEN
 4—H/R LINKS
 1—INTERNET T1
 11—DSL RAM & AFC DSL
 5—QWEST/MCLG
 2—D4 Bank
 1—PRI WRT Business
 1—WRT LAN
 4—DSL MCLG
 29

* 100% Special Access includes 3 DS3's Leased by MTC going west to McIntosh/Timber Lake & 11 DS1's to Hazen.
 ** FRRPA Ring Leases 2 Fibers under agreement.

**Central Office
Equipment**

SUMMARY

Central Office Equipment

Study Period: 2004

Company: West River Telecommunications

Acct	CAT	DESCRIPTION	BEG of PERIOD 01/01/04	End of PERIOD 12/31/04	STUDY PERIOD AVERAGE
2220	1	OPERATOR SYSTEMS EQUIP		0	0
2210	2	TANDEM SWITCHING		0	0
2210	3.1	LOCAL SWITCHING	1,477,535	1,491,943	1,484,739
2210	3.2	LOCAL SWITCHING EQ ACC		0	0
2210		TOTAL SWITCHING EQUIPMEN	1,477,535	1,491,943	1,484,739
2230	4.11	EXCHANGE WIDE BAND	94,638	128,989	111,814
2230	4.12	EXCHANGE TRUNK	13,857	9,783	11,820
2230	4.13	EXCHANGE LINE	1,223,968	1,145,135	1,184,551
2230	4.21	IX OTHER COMPANIES	0	0	0
2230	4.22	IX WIDE BAND	0	0	0
2230	4.23	IX JOINT	1,226,000	934,410	1,080,205
2230	4.24	IX CONNECTING CO	0	0	0
2230	4.3	HOST/REMOTE	67,899	53,337	60,618
2230		TOTAL CIRCUIT EQUIPMENT	2,626,362	2,271,654	2,449,008
2210	9.A	24/48 VOLT POWER	146,587	162,806	154,697
2210	9.B	130 VOLT POWER	0	0	0
2210	9.C	EMERGENCY POWER	78,377	78,377	78,377
2210	10	COMMON EQUIPMENT	97,074	97,074	97,074
		TOTAL POWER & COMMON	322,038	338,257	330,148
		TOTAL CENTRAL OFFICE	4,425,935	4,101,854	4,263,895

COE PROPERTY RECORD

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As of: 12/31/04

Company: West River Telecommunications

ACCT	CAT	DESCRIPTION	Exchange McLaughlin	Exchange Mobridge	Exchange	Exchange	Exchange	Exchange	Exchange
2220	1	OPERATOR SYSTEMS EQUIPMENT							
2210	2	TANDEM SWITCHING							
2210	3.1	LOCAL SWITCHING	243,950	1,247,993					
2210	3.2	LOCAL SWITCHING EQUAL ACCESS							
2210		TOTAL SWITCHING EQUIPMENT	243,950	1,247,993	0	0	0	0	0
2230	4.11	ADSL	22,991	105,998					
2230	4.12	EXCHANGE TRUNK		9,783					
2230	4.13	EXCHANGE LINE	596,577	548,558					
2230	4.21	IX OTHER COMPANIES							
2230	4.22	IX WIDE BAND							
2230	4.23	IX JOINT	181,112	753,298					
2230	4.24	IX Connecting Co							
2230	4.3	HOST/REMOTE	14,205	39,132					
2230		TOTAL CIRCUIT EQUIPMENT	814,885	1,456,769	0	0	0	0	0
2210	9.A	24/48 VOLT POWER	39,602	123,204					
2210	9.B	130 VOLT POWER							
2210	9.C	EMERGENCY POWER	36,822	41,555					
2210	10	COMMON EQUIPMENT	17,876	79,198					
		TOTAL POWER & COMMON	94,300	243,957	0	0	0	0	0
		TOTAL CENTRAL OFFICE	1,153,135	2,948,719	0	0	0	0	0

West River Telecommunications
Allocation of Hazen Host to SD

	2004	2003
Hazen Cat 3 Investment	2,646,614	2,622,223
SD Factor	0.177961	0.177961
SD Allocation	470,994	466,653
Percent Depreciated	0.7511847	0.7325783
Accumulated Depreciation Allocation	353,804	341,860
Depreciation Rate	12.00%	12.00%
Depreciation Expense Allocated	56,519	55,998
Maintenance Percent of Investment	5.46%	5.55%
Switching Maintenance	25,707	25,915

West River Telecommunications

Central Office Equipment Study

Exchange: McLaughlin

Study Year: 2004

Common and Power Allocation Method

1

1 = By Exchange

2 = Total Company

Account	Category Description	2003				2004										
		Book Balance	Study Adjustments	Adj Ref	Study Balance	Book Balance	Study Adjustments	Adj Ref	4.23 Allocation	Adjusted Balance	Spread Factor	9A Spread	9B Spread	9C Spread	10 Spread	Study Balance
2220	1 Operator Systems Equipment				0					0	0.0000	0	0	0	0	0
2210	2 Tandem Switching				0				0	0.0000	0	0	0	0	0	0
2210	3.1 Local Switching	260,169			260,169	243,950			243,950	0.2304	9,124	0	8,484	4,119	265,676	
2210	3.2 Local Switching - Equal Access				0				0	0.0000	0	0	0	0	0	
2210	Total Switching Equipment	260,169	0		260,169	243,950	0		243,950	0.2304	9,124	0	8,484	4,119	265,676	
2230	4.11 Exchange - Wideband - ADSL	14,932			14,932	22,991			22,991	0.0217	860	0	800	388	25,039	
2230	4.12 Exchange Trunk		0		0		0	0	0	0.0000	0	0	0	0	0	
2230	4.13 Exchange Line	575,216	12,471		587,687	582,372	14,205	596,577	0.5634	22,313	0	20,747	10,072	649,709		
2230	4.21 IX - Other Companies		0		0		0	0	0.0000	0	0	0	0	0		
2230	4.22 IX - Wide Band				0			0	0.0000	0	0	0	0	0		
2230	4.23 IX - Joint	183,947	(24,942)		159,005	209,522	(28,410)	181,112	0.1710	6,774	0	6,298	3,058	197,242		
2230	4.24 IX - Connecting Company				0			0	0.0000	0	0	0	0	0		
2230	4.3 Host / Remote		12,471		12,471		14,205	14,205	0.0134	531	0	494	240	15,470		
2230	Total Circuit Equipment	774,095	0		774,095	814,885	0	0	814,885	0.7696	30,478	0	28,338	13,757	887,460	
2210	9.A 24/48 Volt Power	23,383			23,383	39,602			39,602		(39,602)				0	
2210	9.B 130 Volt Power				0			0			0				0	
2210	9.C Emergency Power	36,822			36,822	36,822			36,822				(36,822)		0	
2210	10 Common Equipment	17,876			17,876	17,876			17,876					(17,876)	0	
	Total Power and Common	78,081	0		78,081	94,300	0	0	94,300		(39,602)	0	(36,822)	(17,876)	0	
	Total Central Office	1,112,345	0		1,112,345	1,153,135	0	0	1,153,135		0	0	0	0	1,153,136	

Channel Allocations

Toll	4	0.0678
EAS	0	0.0000
Special Service	47	0.7966
Local	4	0.0678
Carrier (IX)	0	0.0000
Host / Remote	4	0.0678
Total	59	1.0000

West River Telecommunications

Central Office Equipment Study

Exchange: Mobridge

Study Year: 2004

Common and Power Allocation Method

1

1 = By Exchange 2 = Total Company

Account	Category	Description	2003				2004											
			Book Balance	Study Adjustments	Adj Ref	Study Balance	Book Balance	Study Adjustments	Adj Ref	4.23 Allocation	Adjusted Balance	Spread Factor	9A Spread	9B Spread	9C Spread	10 Spread	Study Balance	
2220	1	Operator Systems Equipment				0					0	0.0000	0	0	0	0	0	0
2210	2	Tandem Switching				0				0	0.0000	0	0	0	0	0	0	0
2210	3.1	Local Switching	750,713			750,713	776,999			776,999	0.3478	42,855	0	14,455	27,548	861,858	0	
2210	3.2	Local Switching - Equal Access				0				0	0.0000	0	0	0	0	0	0	0
2210		Total Switching Equipment	750,713	0		750,713	776,999	0		776,999	0.3478	42,855	0	14,455	27,548	861,858	0	
2230	4.11	Exchange - Wideband - ADSL	79,706			79,706	105,998			105,998	0.0475	5,046	0	1,972	3,758	117,575		
2230	4.12	Exchange Trunk		13,857		13,857			9,783	9,783	0.0044	540	0	182	347	10,852		
2230	4.13	Exchange Line	636,281	0		636,281	548,558		0	548,558	0.2456	30,256	0	10,205	19,449	608,467		
2230	4.21	IX - Other Companies		0		0			0	0	0.0000	0	0	0	0	0	0	
2230	4.22	IX - Wide Band		0		0			0	0	0.0000	0	0	0	0	0	0	
2230	4.23	IX - Joint	1,136,280	(69,285)		1,066,995	802,213		(48,915)	753,298	0.3372	41,548	0	14,014	26,708	835,568		
2230	4.24	IX - Connecting Company		0		0			0	0	0.0000	0	0	0	0	0	0	
2230	4.3	Host / Remote		55,428		55,428			39,132	39,132	0.0175	2,158	0	728	1,387	43,406		
2230		Total Circuit Equipment	1,852,267	0		1,852,267	1,456,769	0	0	1,456,769	0.6522	80,348	0	27,100	51,650	1,615,868		
2210	9.A	24/48 Volt Power	123,204			123,204	123,204			123,204		(123,204)					0	
2210	9.B	130 Volt Power				0				0			0				0	
2210	9.C	Emergency Power	41,555			41,555	41,555			41,555				(41,555)			0	
2210	10	Common Equipment	79,198			79,198	79,198			79,198					(79,198)		0	
		Total Power and Common	243,957	0		243,957	243,957	0	0	243,957		(123,204)	0	(41,555)	(79,198)		0	
		Total Central Office	2,846,937	0		2,846,937	2,477,725	0	0	2,477,725		0	0	0	0		2,477,726	

Channel Allocations

Toll	7	0.0854
EAS	1	0.0122
Special Service	70	0.8537
Local	0	0.0000
Carrier (IX)	0	0.0000
Host / Remote	4	0.0488
Total	82	1.0000

Rate Base

SUMMARY OF PLANT IN SERVICE

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

Study Period: **2004**

Acct	Description	Beginning of Period			End of Period			STUDY AVERAGE	NOTES
		Gen Ledger	Adjustments	Adjusted Bal	Gen Ledger	Adjustments	Adjusted Bal		
2110	Land & Support Assets	1,380,765		1,380,765	1,363,411		1,363,411	1,372,088	
2210	Central Office Switching	1,332,918	466,653	1,799,571	1,359,205	470,994	1,830,199	1,814,885	
2220	Operator Systems			0			0	0	
2230	Central Office Trans	2,626,363		2,626,363	2,271,654		2,271,654	2,449,009	
2210	CO Power & Common			0			0	0	
2310	Information Orig./Term.	30,879	(30,879)	0	31,046	(31,046)	0	0	
2410	Cable & Wire Facilities	5,776,848		5,776,848	5,792,284		5,792,284	5,784,566	
2680	Amort Tangible Assets			0			0	0	
2690	Amort Intangible Assets			0	862	(862)	0	0	
				0			0	0	
				0			0	0	
				0			0	0	
2001	Total	11,147,773	435,774	11,583,547	10,818,462	439,086	11,257,548	11,420,548	

NOTES:

NOTES:

SUMMARY OF PLANT UNDER CONSTRUCTION

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

Study Period: **2004**

Acct	Description	Beginning of Period 01/01/04			End of Period 12/31/04			STUDY AVERAGE	NOTES
		Gen Ledger	Adjustments	Adjusted Bal	Gen Ledger	Adjustments	Adjusted Bal		
2110	Land & Support Assets			0			0	0	
2210	Central Office Switching			0			0	0	
2220	Operator Systems			0			0	0	
2230	Central Office Trans			0			0	0	
2210	CO Power & Common			0			0	0	
2310	Information Orig./Term.			0			0	0	
2410	Cable & Wire Facilities			0			0	0	
2680	Amort Tangible Assets			0			0	0	
2690	Amort Intangible Assets			0			0	0	
				0			0	0	
				0			0	0	
	Unclassified	1,120		1,120	67,431		67,431	34,276	
2003	Total	1,120	0	1,120	67,431	0	67,431	34,276	

NOTES:

NOTES:

SUMMARY OF ACCUMULATED DEPRECIATION

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

Study Period: **2004**

Acct	Description	Beginning of Period 01/01/04			End of Period 12/31/04			STUDY AVERAGE	NOTES
		Gen Ledger	Adjustments	Adjusted Bal	Gen Ledger	Adjustments	Adjusted Bal		
2110	Land & Support Assets	(584,831)		(584,831)	(606,679)		(606,679)	(595,755)	
2210	Central Office Switching	(599,875)	(341,860)	(941,735)	(719,524)	(249,331)	(968,855)	(955,295)	
2220	Operator Systems			0			0	0	
2230	Central Office Trans	(1,247,810)		(1,247,810)	(913,462)		(913,462)	(1,080,636)	
2210	CO Power & Common			0			0	0	
2310	Information Orig./Term.	(22,503)	22,503	0	(24,924)	24,924	0	0	
2410	Cable & Wire Facilities	(2,063,769)		(2,063,769)	(2,122,987)		(2,122,987)	(2,093,378)	
2680	Amort Tangible Assets			0			0	0	
2690	Amort Intangible Assets			0			0	0	
				0			0	0	
				0			0	0	
				0			0	0	
3100	Total	(4,518,788)	(319,357)	(4,838,145)	(4,387,576)	(224,407)	(4,611,983)	(4,725,064)	

NOTES:

NOTES:

SUMMARY OF RATE BASE

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

Study Period: **2004**

Acct	Description	Beginning of Period 01/01/04			End of Period 12/31/04			Study Period Average	Notes
		Gen Ledger	Adjustments	Adjusted Bal	Gen Ledger	Adjustments	Adjusted Bal		
2110	Land & Support Assets	1,380,765	0	1,380,765	1,363,411	0	1,363,411	1,372,088	F-300.1
2210	Central Office Switching	1,332,918	466,653	1,799,571	1,359,205	470,994	1,830,199	1,814,885	F-300.1
2220	Operator Systems	0	0	0	0	0	0	0	F-300.1
2230	Central Office Trans	2,626,363	0	2,626,363	2,271,654	0	2,271,654	2,449,009	F-300.1
2210	CO Power & Common	0	0	0	0	0	0	0	F-300.1
2310	Information Orig./Term.	30,879	(30,879)	0	31,046	(31,046)	0	0	F-300.1
2410	Cable & Wire Facilities	5,776,848	0	5,776,848	5,792,284	0	5,792,284	5,784,566	F-300.1
2680	Amort Tangible Assets	0	0	0	0	0	0	0	F-300.1
2690	Amort Intangible Assets	0	0	0	862	(862)	0	0	F-300.1
		0	0	0	0	0	0	0	F-300.1
		0	0	0	0	0	0	0	F-300.1
		0	0	0	0	0	0	0	F-300.1
2001	Total Plant in Service	11,147,773	435,774	11,583,547	10,818,462	439,086	11,257,548	11,420,548	F-300.1
2002	Property Held for Future Use	0	0	0	0	0	0	0	F-300.2
2003	Plant Under Construction	1,120	0	1,120	67,431	0	67,431	34,276	F-300.3
2005	Plant Acquisition Adj.			0			0	0	
3100	Accumulated Depreciation (PHFU)	(4,518,788)	(319,357)	(4,838,145)	(4,387,576)	(224,407)	(4,611,983)	(4,725,064)	F-300.4
3200				0			0	0	
3400	Accum. Amort (Tan.)			0			0	0	
3500	Accum. Amort (Intan.)			0			0	0	
4340	Deferred Federal Inc Tax	0	0	0	0	0	0	0	F-300.5
4040	Customer Deposits			0			0	0	
1402	RTB Stock			0			0	0	
1220.1	Materials & Supplies			0			0	0	
1220.2	Matt & Supplies (CPE)			0			0	0	
1439	Deferred Equal Access			0			0	0	
1410-4310	Deferred Asset & Liability			0			0	0	
	Total Rate Base w/o CWC	6,630,105	116,417	6,746,522	6,498,317	214,679	6,712,996	6,729,760	

NOTES:

NOTES:

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

Study Period: 2004

Company: West River Telecommunications

CAT	DESCRIPTION	BEG of PERIOD 01/01/04	End of PERIOD 12/31/04	STUDY PERIOD AVERAGE
Central Office Equipment				
1	Manual Switch	-	-	-
2	Tandem Switch	-	-	-
3.1	Local Switch	1,477,535	1,491,943	1,484,739
3.2	Local Switch Equal Access	-	-	-
	Total Switching Equipment	1,477,535	1,491,943	1,484,739
4.11	Wideband Exch. Ln. Ckt.	94,638	128,989	111,814
4.12	Exch. Trunk Ckt. Eq.	13,857	9,783	11,820
4.13	Exch. Ln. Ckt. - Other	1,223,968	1,145,135	1,184,551
4.21	IX Furn to Others	-	-	-
4.22	IX Ckt - Wideband	-	-	-
4.23	IX Ckt - Joint	1,226,000	934,410	1,080,205
4.24	IX Ckt - Conn. Co.	-	-	-
4.3	Host Remote Msg	67,899	53,337	60,618
	Total Circuit Equipment	2,626,362	2,271,654	2,449,008
9.A	24/48 Volt Power	146,587	162,806	154,697
9.B	130 Volt Power	-	-	-
9.C	Emergency Power	78,377	78,377	78,377
10	Common Equipment	97,074	97,074	97,074
	Total Power & Common	322,038	338,257	330,148
	TOTAL CO EQUIPMENT	4,425,935	4,101,854	4,263,895
Information Orig/Term Equipment				
1A	Other (IOT)			-
1B1	Other (IOT) Paystation Limited			-
1B2	Other (IOT) Paystation Reg			-
2	CPE			-
	TOTAL IOT			-
Cable & Wire Facilities				
1	Total Exchange Line	5,089,539	5,104,974	5,097,257
2	Wideband and Exch Trunk	924	575	750
3.21	IX Furn. to Others	101,468	101,468	101,468
3.22	IX - Wideband	-	-	-
3.23	IX - Joint	569,605	565,428	567,517
4A	Host/Remote Wats Closed	-	-	-
4B	Host/Remote - Other	15,312	19,839	17,576
	TOTAL CABLE & WIRE	5,776,848	5,792,284	5,784,568

**West River Telecommunications
South Dakota Rate Base**

		Division 1 Book	McLaughlin Allocation	Allocation Method	Division 5 Book	Total SD
2110	Land & Support Assets	8,429,811	341,357	1	1,022,054	1,363,411
2210	Central Office Switching	8,408,855	338,250	1	1,020,955	1,359,205
2220	Operator Systems					0
2230	Central Office Trans	12,651,100	814,885	1	1,456,769	2,271,654
2210	CO Power & Common					0
2310	Information Orig./Term.	209,104			31,046	31,046
2410	Cable & Wire Facilities	48,163,177	1,534,206	1	4,258,078	5,792,284
2680	Amort Tangible Assets					0
2690	Amort Intangible Assets	1,296			862	862
2001	Total Plant in Service	<u>77,863,343</u>	<u>3,028,698</u>		<u>7,789,764</u>	<u>10,818,462</u>
						0
31.211	General Support Assets	(5,856,580)	(237,157)	2	(606,679)	(843,836)
31.221	Central Office Switching	(6,318,765)	(254,175)	2	(719,524)	(973,699)
31.222	Operator Systems					0
31.223	Central Office Trans	(8,925,814)	(574,931)	2	(913,462)	(1,488,393)
31.221	CO Power & Common					0
31.231	Information Orig./Term.	(205,178)			(24,924)	(24,924)
31.241	Cable & Wire Facilities	(29,783,213)			(2,122,987)	(2,122,987)
	Total Accumulated Depreciation	<u>(51,089,548)</u>	<u>(1,066,263)</u>		<u>(4,387,576)</u>	<u>(5,453,839)</u>
	Net Plant	<u>26,773,794</u>	<u>1,962,435</u>		<u>3,402,188</u>	<u>5,364,624</u>
2002	Property Held for Future Use					0
2003	Plant Under Construction	2,316,261			67,431	67,431
2005	Plant Acquisition Adj.	39,508			32,756	32,756
3200	Accum Depreciation (PHFU)					0
3400	Accum. Amort (Tan.)					0
3500	Accum. Amort (Intan.)	(1,296)			(862)	(862)
4340	Deferred Federal Inc Tax	(1,698,291)				0
4040	Customer Deposits	(75,690)				0
1402	RTB Stock					0
1220.1	Materials & Supplies	1,826,569				0
1220.2	Matl & Supplies (CPE)					0
1439	Deferred Equal Access					0
1410-4310	Deferred Asset & Liability					0
	Total Rate Base	<u>29,180,856</u>	<u>1,962,435</u>		<u>3,501,513</u>	<u>5,463,948</u>

Allocation Methods

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

Expenses

EXPENSE SUMMARYCompany: **West River Telecommunications (South Dakota)**Study Period: **2004**

NO.	A/C	DESCRIPTION	12/31/04 Ledger Balance	Adjustment Total	Study Amount
1	6110	NETWORK SUPPORT	116		116
2	6120	GENERAL SUPPORT	89,400		89,400
3	6210	C.O. SWITCHING	71,518	25,707	97,225
4	6220	OPERATOR SYSTEMS			0
5	6230	C.O. TRANSMISSION	309,427		309,427
6	6310.1	IOT OTHER	3,206	(3,206)	0
7	6310.2	IOT CPE			0
8	6410	CABLE & WIRE FACILITIES	135,555		135,555
9		TOTAL PLANT SPECIFIC (L1:L8)	609,222	22,501	631,723
10	6510	OTHER PLANT			0
11	6530	NETWORK OPERATIONS	40,338		40,338
12	6540	ACCESS - Other than Federal USF			0
13	6540	ACCESS - Federal USF Contributions	27,668		27,668
14	6560.10	GENERAL SUPPORT	43,505		43,505
15	6560.21	C.O. SWITCHING	158,247	56,519	214,766
16	6560.22	OPERATOR SYSTEMS			0
17	6560.23	C.O. TRANSMISSION	96,979		96,979
18	6560.2X	C.O. COMMON & POWER			0
19	6560.30	TOTAL IOT	2,746	(2,746)	0
20	6560.40	CABLE & WIRE FACILITIES	237,712		237,712
21	6560.50	PROP. HELD FOR FUTURE USE 2002			0
22	6560.60	TANGIBLE ASSETS 2680			0
23	6560.70	INTANGIBLE ASSETS 2690			0
24	6560.80	TEL. PLANT ADJUSTMENT 2005			0
25	6560.90				0
26	6560.91				0
27	6560.92				0
28	6560.93				0
29	6560.94				0
30		TOTAL DEPRECIATION & AMORTIZATION (L14 THRU L29)	539,189	53,773	592,962
31		TOTAL PLANT NON-SPECIFIC (Lns 10+11+12+13+30)	607,195	53,773	660,968

EXPENSE SUMMARYCompany: **West River Telecommunications (South Dakota)**Study Period: **2004**

NO.	A/C	DESCRIPTION	12/31/04 Ledger Balance	Adjustment Total	Study Amount
32	6610	MARKETING	12,387		12,387
33	6620.10	OPERATOR SERVICES			0
34	6620.21	DIRECTORY CLASSIFIED	26,917	(7,626)	19,291
35	6620.22	DIRECTORY OTHER			0
36	6620.23	DIRECTORYH ALPHA		7,626	7,626
37	6620.24	DIRECTORY FOREIGN			0
38	6620.32	COIN COLLECTION & ADMIN.			0
39	6620.31	LOCAL BUSINESS OFFICE			74,985
40	6620.50	REVENUE ACCT. MESSAGE PROC.	15,373		15,373
41	6620.61	REVENUE ACCT. END USER			0
42	6620.62	REVENUE ACCT. OTHER B&C	45,508		45,508
43	6620.70	CABS B&C	31,400		31,400
44	6620.80	OTHER CUSTOMER SERVICE	74,985		0
45		TOTAL CUSTOMER OPERATIONS (L32:L44)	206,570	0	206,570
46	6710.1	EXECUTIVE & PLANNING EAS			0
47	6710.2	EXECUTIVE & PLANNING OTHER	71,411		71,411
48	6720.1	GENERAL & ADMIN. EAS			0
49	6720.2	GENERAL & ADMIN. OTHER	273,982		273,982
50		TOTAL CORPORATE OPERATIONS (L46:L49)	345,393	0	345,393
51	7100.1	OTHER OPER. INC/EXP FOREIGN CURR.			0
52	7100.2	OTHER OPER. INC/EXP OTHER (int cust dep)			0
53	7200.40	OPERATING TAXES OTHER			0
54	7200.41	OPERATING TAXES GROSS RECEIPTS	122,298		122,298
55	7300.1	NON OPERATING INC/EXP IDC			0
56	7300.2	NON OPERATING INC/EXP CONTRIBUTIONS	3,221		3,221
57	7500.2	INTEREST ON CAPITAL LEASES			0
58	7600	EXTRAORDINARY ITEMS			0
59	7910	INCOME EFFECT OF RATEMAKING DIFF.			0
60		TOTAL TAXES & MISC. ACCOUNTS (L51:L59)	125,519	0	125,519
61		TOTAL EXPENSES & TAXES (Lns 9+31+45+50+60)	1,893,899	76,274	1,970,173
62	ADD-DEC	TAX ADDS & DEDUCTS (Adj amt from F-369) xxxxxxxxxxxxxxxxxxxx			0
63	ITC	ITC AMORTIZED			0
64		TOTAL (Lns 61+62+63)	1,893,899	76,274	1,970,173
65	7340	AFUDC			0

**West River Telecommunications
SD Operating Expenses**

			Division 1	McLaughlin	Allocation	Division 5	Total
			Book	Allocation	Method	Book	SD
1	6110	NETWORK SUPPORT	2,990	116	2		116
2	6120	GENERAL SUPPORT	457,959	17,814	2	71,587	89,400
3	6210	C.O. SWITCHING	571,215	22,219	2	49,299	71,518
4	6220	OPERATOR SYSTEMS					0
5	6230	C.O. TRANSMISSION	665,421	25,883	2	283,544	309,427
6	6310.1	IOT OTHER	10,377	404	2	2,802	3,206
7	6310.2	IOT CPE					0
8	6410	CABLE & WIRE FACILITIES	1,109,636	43,162	2	92,393	135,555
							0
9		TOTAL PLANT SPECIFIC (L1:L8)	2,817,598	109,598		499,624	609,222
							0
							0
10	6510	OTHER PLANT					0
11	6530	NETWORK OPERATIONS	339,203	13,194	2	27,144	40,338
12	6540	ACCESS - Other than Federal USF					0
13	6540	ACCESS - Federal USF Contributions	169,963			27,668	27,668
14	6560.10	GENERAL SUPPORT	362,673	14,107	2	29,398	43,505
15	6560.21	C.O. SWITCHING	391,017	15,210	2	143,038	158,247
16	6560.22	OPERATOR SYSTEMS		0	2		0
17	6560.23	C.O. TRANSMISSION	728,750	28,347	2	68,632	96,979
18	6560.2X	C.O. COMMON & POWER		0	2		0
19	6560.30	TOTAL IOT	0	0	2	2,746	2,746
20	6560.40	CABLE & WIRE FACILITIES	1,897,612	73,813	2	163,899	237,712
21	6560.50	PROP. HELD FOR FUTURE USE 2002					0
22	6560.60	TANGIBLE ASSETS 2680					0
23	6560.70	INTANGIBLE ASSETS 2690					0
24	6560.80	TEL. PLANT ADJUSTMENT 2005					0
25	6560.90						0
26	6560.91						0
27	6560.92						0
28	6560.93						0
29	6560.94						0
30		TOTAL DEPRECIATION & AMORTIZATION (L14)	3,889,219	144,670		462,525	607,195
31		TOTAL PLANT NON-SPECIFIC (Lns)					
32	6610	MARKETING	83,418	4,861	1	7,526	12,387
33	6620.10	OPERATOR SERVICES					0
34	6620.21	DIRECTORY CLASSIFIED	136,765	7,970	1	18,947	26,917
35	6620.22	DIRECTORY OTHER					0
36	6620.23	DIRECTORYH ALPHA	0				0
37	6620.24	DIRECTORY FOREIGN					0
38	6620.317	COIN COLLECTION & ADMIN.					0
39	6620.31	LOCAL BUSINESS OFFICE	476,320				0
40	6620.50	REVENUE ACCT. MESSAGE PROC.	74,427	4,337	1	11,036	15,373
41	6620.61	REVENUE ACCT. END USER					0
42	6620.62	REVENUE ACCT. OTHER B&C	220,340	12,840	1	32,668	45,508
43	6620.70	CABS B&C	93,044	5,422	1	25,978	31,400
44	6620.80	OTHER CUSTOMER SERVICE	9,216	537	1	74,448	74,985
45		TOTAL CUSTOMER OPERATIONS (L32:L44)	1,093,529	35,968		170,603	206,571
46	6710.1	EXECUTIVE & PLANNING EAS					0
47	6710.2	EXECUTIVE & PLANNING OTHER	332,786	19,393	1	52,018	71,411
48	6720.1	GENERAL & ADMIN. EAS					0
49	6720.2	GENERAL & ADMIN. OTHER	1,257,280	73,267	1	200,715	273,982
50		TOTAL CORPORATE OPERATIONS (L46:L49)	1,590,066	92,660		252,733	345,393
51	7100.1	OTHER OPER. INC/EXP FOREIGN CURR.					0
52	7100.2	OTHER OPER. INC/EXP OTHER (int cust dep)	343				0
53	7200.40	OPERATING TAXES OTHER					0
54	7200.41	OPERATING TAXES GROSS RECEIPTS	145,065			122,298	122,298
55	7300.1	NON OPERATING INC/EXP IDC					0
56	7300.2	NON OPERATING INC/EXP CONTRIBUTIONS	29,840			3,221	3,221
57	7500.2	INTEREST ON CAPITAL LEASES					0
58	7600	EXTRAORDINARY ITEMS					0
59	7910	INCOME EFFECT OF RATEMAKING DIFF.					0
60		TOTAL TAXES & MISC. ACCOUNTS (L51:L59)	175,247	0		125,519	125,519

Allocation Methodologies

1	McLaughlin Lines	999
	Total WRT Access Lines	17143
	McLaughlin Percentage	0.0583
2	Total Plant - McLaughlin	3,028,698
	Total Plant - WRT Division 1	77,863,343
	McLaughlin Percent	0.0389

Financials

Company: 36528 Year: 2004 Period Ending: 2004.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.1130.	GENERAL FUND	302,069.30	63,270.21-	0.00	164,786.40	238,799.09	0.00
1.1130.02	GEN FUND - WRLD	0.00	0.00	0.00	0.00	0.00	0.00
1.1130.03	GEN FUND WESTDA	5,012.81	8.63-	1.06	0.00	5,004.18	0.00
1.1130.04	GEN FUND - WRCI	4,722.47	281.76	1.07	0.00	5,004.23	0.00
1.1130.05	GEN FUND MOBRID	39,320.63	24,939.32-	4.89	0.00	14,381.31	0.00
1.1130.11	CAPITAL CR FUND	27,224.00	2,396.28-	0.00	11,741.32	24,827.72	0.00
1.1130.12	CASH TRANSFER	0.00	50,155.23	50,155.23	0.00	50,155.23	0.00
1.1130.13	DBS CASH ACCT.	0.00	0.00	0.00	0.00	0.00	0.00
1.1130.14	NSF ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
1.1130.16	DEPOSIT ACCOUNT	13,283.76	13.04	455.04	0.00	13,296.80	0.00
1.1130.17	DEP ACCT-HM FED	121,168.31	5,845.51-	3,669.69	0.00	115,322.80	0.00
1.1130.2	CONSTRUCT FUND	43.12	43.12-	0.00	0.00	0.00	0.00
1.1150.	WORKING FUNDS	800.00	200.00	200.00	0.00	1,000.00	0.00
1.1160.	OTHER INV -RET.	11,614,457.81	1,820,381.90-	0.00	254,649.64	9,794,075.91	0.00
1.1180.1	DUE FROM CUSTOM	114,238.95	4,265.05-	0.00	2,329.70	109,973.90	0.00
1.1180.2	DUE FROM CUST -	222,103.35	156,042.97-	7,898.72	0.00	66,060.38	0.00
1.1180.22	WRLD UNBILL TOL	237,974.62	67,960.26-	0.00	8,058.46	170,014.36	0.00
1.1180.551	AP UNBILLED ND	170.05	201.29-	0.00	107.58	0.00	31.24
1.1180.5511	AP UNBILLED SD	190.26	86.39	0.00	39.37	276.65	0.00
1.1180.99	A/R CD HOLDING	0.00	0.00	0.00	0.00	0.00	0.00
1.1181.	ACCOUNTS RECEIV	39,494.62-	11,476.68-	2,517.68	0.00	0.00	50,971.30
1.1190.	OTHER ACCT REC	212,041.73	31,816.52-	0.00	79,986.81	180,225.21	0.00
1.1190.2	ACCT REC - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.1190.4	ACCT REC - IXC	760,542.47	210,889.23	44,200.38	0.00	971,431.70	0.00
1.1190.5	OTHER A/R HOLD	0.00	113.02	1,647.02	0.00	113.02	0.00
1.1190.6	ACCT REC DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.1190.7	OTHER A/R MISC	861,414.00	313,701.48	638,620.21	0.00	1,175,115.48	0.00
1.1191.	ACCT REC ALLOW	105,281.10-	7,317.22-	16,442.13	0.00	0.00	112,598.32
1.1200.	NOTES REC NISC	100,000.00	0.00	0.00	0.00	100,000.00	0.00
1.1210.	INT & DIV REC	137,025.64	27,391.17-	7,191.98	0.00	109,634.47	0.00
1.1210.1	INT REC DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.1220.1	MATERIALS AND S	1,507,132.38	319,436.98	0.00	294,709.18	1,826,569.36	0.00
1.1220.11	MAT/SUP PENDING	0.00	0.00	0.00	0.00	0.00	0.00
1.1220.2	EXEMPT MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
1.1220.3	MATERIALS - RES	67,484.94	851.69-	394.18	0.00	66,633.25	0.00
1.1220.31	MATERIALS - DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.1300.	PREPAID INC TAX	0.00	0.00	0.00	0.00	0.00	0.00
1.1310.	PREPAID INSURAN	446.86	10.60-	0.00	7,406.04	436.26	0.00
1.1310.1	PREPAY HEALTH	0.00	0.00	0.00	582.00	0.00	0.00
1.1310.2	PREPAY LT DIS	0.00	0.00	0.00	0.00	0.00	0.00
1.1310.3	PREPAY GRP LIFE	0.00	0.00	0.00	0.40	0.00	0.00
1.1310.4	PREPAY WORKERS	13,704.18	3,945.96-	0.00	2,351.70	9,758.22	0.00
1.1330.1	OTHER PREPAY -	0.00	0.00	0.00	33,164.99	0.00	0.00
1.1330.2	OTHER PREPAY -	0.00	0.00	0.00	9,717.14	0.00	0.00
1.1330.3	PREPAY DEF COMP	0.00	0.00	0.00	0.00	0.00	0.00
1.1330.4	OTHER PREPAY -	56,301.99	114.90-	38,981.82	0.00	56,187.09	0.00
1.1330.5	BASIC SERV AGRE	31,440.94	4,893.12-	0.00	6,579.06	26,547.82	0.00
1.1330.6	PREPD CALLNG CD	0.00	0.00	0.00	0.00	0.00	0.00
1.1330.7	OTHER PREPAY -	9,812.57	18,216.25	0.00	8,069.89	28,028.82	0.00

Company: 36528 Year: 2004 Period Ending: 2004.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.1401.	INVESTMENTS IN	681,652.75	65,678.59-	0.00	0.00	615,974.16	0.00
1.1402.	INVESTMENTS IN	7,673,666.29	2,803,929.75	1,839,152.53	0.00	10,477,596.04	0.00
1.1402.1	OTHER INV - CD'	5,499,445.67	1,103,620.68	0.00	34,489.33	6,603,066.35	0.00
1.1402.2	PREMIUMS & DISC	14,483.42	26,120.61	3,141.15	0.00	40,604.03	0.00
1.1402.3	GOODWILL BISMISA	453,281.76	0.00	0.00	0.00	453,281.76	0.00
1.1402.4	GOODWILL - BADL	1,078,389.55	0.00	0.00	0.00	1,078,389.55	0.00
1.1406.09	NONREG INVEST	0.00	0.00	0.00	0.00	0.00	0.00
1.1406.11	NONREG INVEST -	781,818.82	109,500.43-	0.00	118,106.77	672,318.39	0.00
1.1406.12	NONREG INVEST -	200,796.06	4,385.52	0.00	0.00	205,181.58	0.00
1.1406.13	NONREG INVEST -	349,981.59	13,086.77-	0.00	54,238.45	336,894.82	0.00
1.1406.14	NONREG INVEST -	362,712.62	3,735.84-	0.00	53,736.76	358,976.78	0.00
1.1406.15	NONREG INVEST -	27,291.88	0.00	0.00	0.00	27,291.88	0.00
1.1406.16	NONREG INVEST -	0.00	0.00	0.00	0.00	0.00	0.00
1.1406.17	NONREG INVEST -	362,997.44	29,286.52-	0.00	55,434.64	333,710.92	0.00
1.1406.18	NONREG PAGERS	9,363.82	9,363.82-	0.00	9,363.82	0.00	0.00
1.1406.19	NONREG INTERNET	810,979.69	4,171.02	0.00	0.00	815,150.71	0.00
1.1406.191	NONREGINTNT CPE	0.00	0.00	0.00	0.00	0.00	0.00
1.1406.21	DEPR-STATIONAPP	781,818.82-	109,500.43	118,106.77	0.00	0.00	672,318.39
1.1406.22	DEPR-PAYSTATION	168,331.89-	9,176.51-	0.00	789.12	0.00	177,508.40
1.1406.23	DEPR-KEYSYSTEMS	334,770.20-	12,550.92	50,783.32	0.00	0.00	322,219.28
1.1406.24	DEPR-KEY PHONES	340,927.70-	727.23-	49,530.32	0.00	0.00	341,654.93
1.1406.25	DEPR-DATAEQUIPM	27,291.88-	0.00	0.00	0.00	0.00	27,291.88
1.1406.26	DEPR-PABX<100	0.00	0.00	0.00	0.00	0.00	0.00
1.1406.27	DEPR-PABX>100	334,735.41-	23,934.04	52,313.40	0.00	0.00	310,801.37
1.1406.28	DEPR - PAGERS	9,363.82-	9,363.82	9,363.82	0.00	0.00	0.00
1.1406.29	DEPR-INTERNET	543,589.10-	142,310.87-	0.00	11,887.34	0.00	685,899.97
1.1406.291	DEPR-INTRNT CPE	0.00	0.00	0.00	0.00	0.00	0.00
1.1407.	DEBT ISSUANCE C	15,515.27	2,083.68-	0.00	173.64	13,431.59	0.00
1.1439.1	OTHER DEFR SICK	0.00	0.00	0.00	0.00	0.00	0.00
1.1439.2	ORGNZTNL EXPENS	0.00	0.00	0.00	0.00	0.00	0.00
1.1439.3	PROVD. FND DEFR	58,559.05	27,954.14-	0.00	0.00	30,604.91	0.00
1.1439.4	PROV FND SUPPLI	222,177.30	21,113.64-	0.00	1,759.47	201,063.66	0.00
1.2003.1	TELE PLNT UNDER	2,074,446.07	241,814.53	160,622.32	0.00	2,316,260.60	0.00
1.2005.	TELECOM PL ADJU	39,508.38	0.00	0.00	0.00	39,508.38	0.00
1.2006.	MISC PHYSCL PRO	0.00	0.00	0.00	0.00	0.00	0.00
1.2007.	GOODWILL - USWE	4,240,390.78	0.00	0.00	0.00	4,240,390.78	0.00
1.2007.1	GOODWILL - INTE	102,027.84	0.00	0.00	0.00	102,027.84	0.00
1.2111.	LAND	193,956.32	597.00-	0.00	597.00	193,359.32	0.00
1.2112.	VEHICLES	1,222,851.50	37,366.80	15,517.12	0.00	1,260,218.30	0.00
1.2114.	CONSTRUCTION EQ	583,251.82	28,041.45-	0.00	0.00	555,210.37	0.00
1.2114.1	TOOLS & OTHER W	681,965.01	23,294.69	0.00	0.00	705,259.70	0.00
1.2116.	TOOLS & OTHER W	0.00	0.00	0.00	0.00	0.00	0.00
1.2121.	BUILDINGS	3,820,676.38	2,918.73	0.00	22,319.33	3,823,595.11	0.00
1.2122.	FURNITURE	242,254.81	0.00	0.00	0.00	242,254.81	0.00
1.2123.1	OFFICE EQUIPMEN	155,879.05	13,967.21	0.00	0.00	169,846.26	0.00
1.2123.2	OTHER COM EQUIP	110,874.29	9,145.10	0.00	0.00	120,019.39	0.00
1.2124.	GEN PURP COMPUT	1,370,647.27	10,599.78-	0.00	51,158.89	1,360,047.49	0.00
1.2212.	DIG SWITCH EQUI	8,288,482.30	113,167.22	55,535.88	0.00	8,401,649.52	0.00
1.2212.1	TOOLS-DIGITAL S	7,205.84	0.00	0.00	0.00	7,205.84	0.00

Company: 36528 Year: 2004 Period Ending: 2004.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.2231.2	RADIO FACILITIE	0.00	0.00	0.00	0.00	0.00	0.00
1.2231.21	PAGING EQUIPMEN	20,046.14	20,046.14	0.00	1,550.00	0.00	0.00
1.2231.23	TOOLS-RADIO EQU	17,110.38	0.00	0.00	0.00	17,110.38	0.00
1.2232.1	INTEREX CIRC EQ	3,786,095.83	190,422.60	0.00	27,288.87	3,595,673.23	0.00
1.2232.11	TOOLS-INTEREX C	52,136.16	0.00	0.00	0.00	52,136.16	0.00
1.2232.2	SUSB CIRCEQ-ANA	8,423,675.56	102,219.67	0.00	387,052.01	8,321,455.89	0.00
1.2232.21	TOOLS-SUBSCRIBE	24,080.93	5,717.70	0.00	0.00	29,798.63	0.00
1.2232.22	COE-DSL	532,172.70	102,752.55	27,595.22	0.00	634,925.25	0.00
1.2232.3	SUB CCT EQ/DIG	0.00	0.00	0.00	0.00	0.00	0.00
1.2362	STATION EQ/PL	207,326.01	1,778.35	24.70	0.00	209,104.36	0.00
1.2411	POLE LINE	268,182.27	551.98	0.00	551.98	267,630.29	0.00
1.2421	AERIAL CABLE	513,816.40	56,326.25	0.00	57,016.40	457,490.15	0.00
1.2422.1	UNDERGROUND CBL	286,775.00	0.00	0.00	0.00	286,775.00	0.00
1.2422.2	UNDRGRD FBR CBL	186,492.31	5,890.27	0.00	0.00	192,382.58	0.00
1.2423.1	BURIED CABLE	33,496,748.40	536,668.33	0.00	637,926.16	34,033,416.73	0.00
1.2423.2	MISSILE CABLE	533.03	0.00	0.00	0.00	533.03	0.00
1.2423.3	FIBER CABLE	11,707,983.17	485,402.31	0.00	8,273.17	12,193,385.48	0.00
1.2426	INTRABLD NET CB	38,032.11	0.00	0.00	0.00	38,032.11	0.00
1.2431	AERIAL WIRE	3,904.26	0.00	0.00	0.00	3,904.26	0.00
1.2441	UNDRGRD CONDUIT	689,626.93	0.00	0.00	0.00	689,626.93	0.00
1.2550	AMORTIZABLE GEN	0.00	0.00	0.00	0.00	0.00	0.00
1.2690	INTANG-ORG COST	1,295.93	0.00	0.00	0.00	1,295.93	0.00
1.3100.01	RETRMNT W.O.	9,052.80	106,378.64	0.00	53,775.60	0.00	97,325.84
1.3100.112	DPR-VEHICLES	1,217,050.82	61,837.34	0.00	1,612.08	0.00	1,155,213.48
1.3100.114	DPR-CONST EQUIP	506,821.94	56,676.41	0.00	1,714.56	0.00	450,145.53
1.3100.1141	ACC DEPR - TOOL	493,605.37	70,495.53	0.00	5,853.66	0.00	564,100.90
1.3100.116	DPR-TOOL/WRK EQ	0.00	0.00	0.00	0.00	0.00	0.00
1.3100.121	DEPR-BUILDINGS	1,937,193.87	114,594.13	9,538.09	0.00	0.00	2,051,788.00
1.3100.122	DPR-FURNITURE	184,876.13	24,224.52	0.00	2,018.71	0.00	209,100.65
1.3100.1231	DPR-QFC EQUIP	95,905.34	16,313.68	0.00	1,415.33	0.00	112,219.02
1.3100.1232	DPR-OTH COMM EQ	110,874.29	9,145.10	0.00	578.57	0.00	120,019.39
1.3100.124	DPR-G P COMPUTR	1,199,510.61	4,928.68	51,709.89	0.00	0.00	1,194,581.93
1.3100.212	DPR-DIG SWITCH	6,071,961.82	239,007.90	115,640.86	0.00	0.00	6,310,969.72
1.3100.2121	DPR-TOOL DIG SW	7,205.84	0.00	0.00	0.00	0.00	7,205.84
1.3100.2312	DPR-RADIO FAC	0.00	0.00	0.00	0.00	0.00	0.00
1.3100.2321	DPR-IXC CCT EQ	2,757,643.70	358,439.64	27,420.79	0.00	0.00	2,399,204.06
1.3100.2322	DPR-SUB CCTY/AN	6,548,939.00	164,163.30	462,884.41	0.00	0.00	6,384,775.70
1.3100.2323	DPR-SUB CCTY/DG	0.00	0.00	0.00	0.00	0.00	0.00
1.3100.3121	DPR-COE PAGING	20,046.14	20,046.14	1,550.00	0.00	0.00	0.00
1.3100.3123	DPR-TOOL/RAD EQ	17,110.38	0.00	0.00	0.00	0.00	17,110.38
1.3100.3211	DPR COE TOOL IN	52,136.16	0.00	0.00	0.00	0.00	52,136.16
1.3100.3221	DPR COETOO SUB	21,452.95	376.73	0.00	80.23	0.00	21,829.68
1.3100.3222	DEP COESUBCTDSL	109,161.12	55,264.11	0.00	3,744.45	0.00	164,425.23
1.3100.362	DPR STAT EQUIP	205,942.22	940.68	0.00	0.00	0.00	205,001.54
1.3100.411	DPR - POLE LINE	138,566.96	11,566.86	3,183.15	0.00	0.00	150,133.82
1.3100.421	DPR - AERIAL CB	209,553.62	36,066.32	61,191.72	0.00	0.00	173,487.30
1.3100.4221	DPR - UNDRGD CB	267,061.40	9,835.20	0.00	819.60	0.00	276,896.60
1.3100.4222	DPR UNDRG FIBER	46,650.25	6,589.51	0.00	549.83	0.00	53,239.76
1.3100.4231	DPR - BURIED CB	23,087,376.10	450,122.02	771,864.83	0.00	0.00	23,537,498.12

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Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.3100.4232	DPR - MISSILE C	533.03-	0.00	0.00	0.00	0.00	533.03
1.3100.4233	DPR - FIBER OPT	4,681,876.45-	350,059.63-	0.00	27,496.11	0.00	5,031,936.08
1.3100.426	DPR INTRA NET C	38,032.11-	0.00	0.00	0.00	0.00	38,032.11
1.3100.431	DPR - AERIAL WR	1,672.65-	293.16-	0.00	24.43	0.00	1,965.81
1.3100.441	DPR-UNDR CONDUIT	382,171.02-	23,651.40-	0.00	1,970.95	0.00	405,822.42
1.3300.	ACCUM AMORTGOOD	2,143,753.43-	2,143,753.43	0.00	0.00	0.00	0.00
1.3500.	ACCUM AMORT-ORG	1,296.00-	0.00	0.00	0.00	0.00	1,296.00
1.3600.	ACCUM AMORT-TEL	19,973.59-	2,429,080.07-	0.00	23,777.22	0.00	2,449,053.66
1.4010.1	AP -WRTC	668,261.23-	273,319.63	0.00	91,395.99	0.00	394,941.60
1.4010.11	A/P MISC	491,874.05-	29,550.16	0.00	314,837.86	0.00	462,323.89
1.4010.2	AP FED.WITHHOLD	24,052.36-	4,589.31-	0.00	1,703.22	0.00	28,641.67
1.4010.21	AP FICA TX EMPE	16,763.63-	1,094.13-	198.87	0.00	0.00	17,857.76
1.4010.22	AP ND STATE INC	15,641.35-	998.69-	0.00	5,880.82	0.00	16,640.04
1.4010.3	AP FED EXCISE T	0.24-	0.24	0.00	0.00	0.00	0.00
1.4010.4	AP SALES TAX ND	55,106.37-	26,896.37	0.00	207.77	0.00	28,210.00
1.4010.41	AP SALES TAX SD	5,073.16-	102.78-	0.00	35.45	0.00	5,175.94
1.4010.42	AP - MCLAUGHLIN	154.18-	23.96-	1.23	0.00	0.00	178.14
1.4010.43	AP - SD CONTRAC	17.59-	15.72-	127.72	0.00	0.00	33.31
1.4010.44	AP - HAZEN CITY	1,133.52-	564.38	0.00	0.44	0.00	569.14
1.4010.45	AP - MANDAN CIT	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.46	AP - McINTOSH C	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.47	AP - BISMARCK C	65.87-	40.87	1.51	0.00	0.00	25.00
1.4010.48	AP - McCLUSKY C	219.73-	99.10	0.00	2.05	0.00	120.63
1.4010.49	A/P MOB CITY TX	1,587.92-	110.45-	0.00	14.54	0.00	1,698.37
1.4010.5	AP NWLEIPZIG TX	115.88-	52.74	0.00	3.19	0.00	63.14
1.4010.501	A/P CARSON TAX	145.95-	66.24	0.00	0.70	0.00	79.71
1.4010.502	ACCTS PAY - BEU	1,333.55-	651.29	0.00	1.70	0.00	682.26
1.4010.51	A/P ELGIN CITY	309.03-	139.17	2.59	0.00	0.00	169.86
1.4010.52	A/P WRLD UNBILL	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.53	A/P TL CITY TAX	328.05-	157.36	0.00	1.14	0.00	170.69
1.4010.54	A/P WSBRN SLSTX	709.28-	333.29	0.00	18.44	0.00	375.99
1.4010.55	AP UNBILL NDATT	23,228.25-	23,429.08	0.00	0.00	200.83	0.00
1.4010.5501	AP UNBILL SDATT	6,838.38-	7,194.98	0.00	0.00	356.60	0.00
1.4010.551	AP UNBILL ND US	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.5511	AP UNBILL SD US	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.552	AP UNBILL NDWRL	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.5521	AP-SD UNBL TOLL	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.5531	AP-SD EXPS TOLL	2,919.27-	111.40-	0.00	2.24	0.00	3,030.67
1.4010.554	AP-UNBL TOLL-IL	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.555	AP-INS UNBL TOL	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.5551	AP-MCI SURCHRG	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.6	AP-CWA DUES	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.7	AP-RE&T CU	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.8	AP-AFLAC INS PR	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.81	AP-FLEX BENEFIT	3,872.78-	2,425.17-	1,792.66	0.00	0.00	6,297.95
1.4010.82	A/P NDATEC PAC-T	0.00	0.00	0.00	0.00	0.00	0.00
1.4010.85	AP-NTCA SAVINGS	8,446.48-	369.24-	0.00	224.18	0.00	8,815.72
1.4010.86	AP-NTCA SAVINGS	20,211.34-	2,408.49-	20.90	0.00	0.00	22,619.83
1.4010.87	AP-NTCA LOANS	1,412.80-	759.17	0.00	0.00	0.00	653.63

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				Debit	Credit	Debit	Credit
1.4010.88	UNCLAIMED CR DP	1,572.69-	183.52	0.00	125.90	0.00	1,389.17
1.4010.9	AP-TELE RELAY S	3,745.85-	80.21	0.00	1,382.43	0.00	3,665.64
1.4010.91	AP-E911 SURCHGE	7,900.25-	20.00	0.00	2,619.75	0.00	7,880.25
1.4010.99	A/P-UNINVCD MAT	0.00	0.00	6,930.00	0.00	0.00	0.00
1.4030.1	SUBSC ADV PYMTS	16,823.00-	16,823.00	0.00	0.00	0.00	0.00
1.4030.2	ADV PYMTS-EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
1.4030.3	SUBSCRIBER ADVA	602.98-	426.90-	0.00	558.54	0.00	1,029.88
1.4040.1	CUST DEPOSITS	73,445.06-	2,244.94-	0.00	50.00	0.00	75,690.00
1.4040.2	CUST SVC CHRGS	725.27-	377.97	0.00	105.00	0.00	347.30
1.4070.1	FED INC TAXES	16,598.00-	474,861.00-	0.00	474,861.00	0.00	491,459.00
1.4070.2	STATE INC TAXES	25,672.00-	54,023.00-	0.00	79,695.00	0.00	79,695.00
1.4080.1	ACCRU TAX-GROSS	448,275.53-	23,388.23	0.00	29,659.75	0.00	424,887.30
1.4080.2	ACCRU TAX-FICA	16,763.70-	1,684.92-	0.00	391.92	0.00	18,448.62
1.4080.3	ACCRU TAX-FED	83.02-	53.85-	0.00	45.77	0.00	136.87
1.4080.4	ACCRU TAX-STATE	305.45-	54.10-	0.00	143.03	0.00	359.55
1.4080.5	ACC TAX-ND SALE	295.92-	1,561.19-	2,107.09	0.00	0.00	1,857.11
1.4080.51	ACCR TAX-SD SAL	19.52-	0.12-	744.93	0.00	0.00	19.64
1.4080.52	ACCRU TAXES-MCL	1.92-	0.72-	19.59	0.00	0.00	2.64
1.4080.53	ACCRU TAX-HAZEN	21.07-	158.89-	136.01	0.00	0.00	179.96
1.4080.54	ACCR TAX-MANDAN	0.00	0.00	0.00	0.00	0.00	0.00
1.4080.56	ACCTAX-MOBRIDGE	5.17-	9.64-	249.53	0.00	0.00	14.81
1.4120.1	ACCRU INT-REA	0.00	0.00	50,800.00	0.00	0.00	0.00
1.4120.2	ACCRU VACATION	366,303.33-	20,211.12-	0.00	2,251.62	0.00	386,514.45
1.4120.3	ACCR SICK LEAVE	127,687.14-	5,419.77-	3,764.54	0.00	0.00	133,106.91
1.4120.4	ACCR HOL & PL	0.00	0.00	12,344.41	0.00	0.00	0.00
1.4120.5	P/L CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
1.4210.1	REA NOTES	19,152,864.10-	1,303,070.16	153,157.98	0.00	0.00	17,849,793.94
1.4210.11	RTFC NOTES PAYA	763,439.59-	64,221.59	16,454.64	0.00	0.00	699,218.00
1.4210.3	REA INT & ADV P	2,860,013.36	1,696,170.92	56,531.86	0.00	4,556,184.28	0.00
1.4210.4	UNADV REA LOAN	47,000.00	47,000.00-	0.00	0.00	0.00	0.00
1.4210.41	UNADV RTFC LOAN	0.00	0.00	0.00	0.00	0.00	0.00
1.4210.5	FUND DEBT RTFCN	7,965,731.90-	905,695.21	231,969.79	0.00	0.00	7,060,036.69
1.4210.51	FUND DEBT RTFCS	1,553,511.69-	430,832.24	110,245.83	0.00	0.00	1,122,679.45
1.4340.	DEF OP INCOM TX	1,145,215.00-	553,076.00-	0.00	671,076.00	0.00	1,698,291.00
1.4350.	DEF NONOP INC T	0.00	0.00	0.00	0.00	0.00	0.00
1.4360.1	PROV RES-DEFERR	58,559.05-	27,954.14	0.00	0.00	0.00	30,604.91
1.4360.2	PROV RES-SUP RT	222,177.30-	21,113.64	1,759.47	0.00	0.00	201,063.66
1.4360.3	WRTC GIFT CERT	1,637.99-	2,097.99-	0.00	1,622.44	0.00	3,735.98
1.4540.1	OTH CAP SURPLUS	5,115.00-	0.00	0.00	0.00	0.00	5,115.00
1.4540.2	OT CAP SUR-CCR	209,548.70-	11,915.11-	0.00	0.00	0.00	221,463.81
1.4540.3	RETIRED CCR OTH	1,667.09-	0.00	0.00	0.00	0.00	1,667.09
1.4550.1	OPER MARGINS(R)	4,494,774.29-	4,494,774.29	0.00	0.00	0.00	0.00
1.4550.2	NON-OPER MARGIN	1,554,782.76-	1,554,782.76	0.00	0.00	0.00	0.00
1.4550.3	OP MARG-CPE&ITV	38,024.65-	38,024.65	0.00	0.00	0.00	0.00
1.4550.31	OP MARG-CELL&PG	18,802.11	18,802.11-	0.00	0.00	0.00	0.00
1.4550.32	OP MARGIN BRDBD	15.90-	15.90	0.00	0.00	0.00	0.00
1.4550.33	RETAIN ERN-OP M	0.00	0.00	0.00	0.00	0.00	0.00
1.4550.34	OP MAR-INTERNET	208,178.85-	208,178.85	0.00	0.00	0.00	0.00
1.4550.35	OP MARGINS WRLD	293,114.99-	293,114.99	0.00	0.00	0.00	0.00

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				Debit	Credit	Debit	Credit
1.4550.4	PAT CCR ASSIGN	95.97-	93.77	0.00	0.00	0.00	2.20
1.4550.41	NON-OP MARGIN R	4,434,460.54-	138,922.00-	0.00	0.00	0.00	4,573,382.54
1.4550.5	PAT CCR ASSGND	26,716,415.51-	4,179,170.81-	130,596.82	0.00	0.00	30,895,586.32
1.4550.6	GAINS ON CCR	88,342.77-	7,509.09-	0.00	799.17	0.00	95,851.86
1.4550.7	UNREAL GAIN/SEC	0.00	0.00	0.00	0.00	0.00	0.00
1.5001.	ACCESS LINE REV	0.00	2,937,779.46-	0.00	254,294.71	0.00	2,937,779.46
1.5001.1	NON-OPTION EAS	0.00	55,915.88-	0.00	4,507.25	0.00	55,915.88
1.5001.2	PBX TRUNKS REV	0.00	358,167.67-	0.00	29,321.75	0.00	358,167.67
1.5001.3	KEY SYS LINE RE	0.00	125,944.89-	0.00	11,099.47	0.00	125,944.89
1.5001.4	HIGH SPEED INTE	0.00	0.00	0.00	0.00	0.00	0.00
1.5010.	PUBLIC TELE REV	0.00	17,728.89-	0.00	1,522.16	0.00	17,728.89
1.5040.	LOCAL PRIV LINE	0.00	16,852.30-	0.00	1,430.06	0.00	16,852.30
1.5050.	INSTALL CHG-REG	0.00	128,723.51-	0.00	9,362.00	0.00	128,723.51
1.5050.1	INST LIFELNE CR	0.00	0.00	0.00	885.00	0.00	0.00
1.5050.2	INSTALL CHG DSL	0.00	4,020.00-	0.00	110.00	0.00	4,020.00
1.5060.	ASSOC LOCAL SVC	0.00	551,843.07-	0.00	45,084.56	0.00	551,843.07
1.5060.1	ASSOC LOC SVS R	0.00	30,309.89-	0.00	2,488.50	0.00	30,309.89
1.5070.	RECIP CELL -CUR	0.00	237,582.46-	0.00	16,192.51	0.00	237,582.46
1.5070.1	RECIPR CELL PRI	0.00	0.00	0.00	0.00	0.00	0.00
1.5081.1	END USER MULTI-	0.00	403,578.91-	0.00	28,736.19	0.00	403,578.91
1.5081.2	END USER SINGLE	0.00	984,300.10-	0.00	79,493.90	0.00	984,300.10
1.5081.3	LIFE-LINE ACCES	0.00	2.39-	0.00	20,484.38	0.00	2.39
1.5081.4	LIFLIN LOC SVCR	0.00	3.94-	0.00	6,902.62	0.00	3.94
1.5081.41	LL ENHANCED CR	0.00	3.60	0.00	22,136.46	3.60	0.00
1.5081.5	FED UNIV SVC CH	0.00	138,052.68-	0.00	11,002.96	0.00	138,052.68
1.5081.51	FUSC-SPECIAL AC	0.00	11,424.47-	0.00	1,002.24	0.00	11,424.47
1.5081.6	ISDN PORT CHARG	0.00	2,997.36-	0.00	902.30	0.00	2,997.36
1.5082.1	INTER/INTER CCL	0.00	147.09-	0.00	0.00	0.00	147.09
1.5082.101	USF REV HIGHCOS	0.00	1,928,700.00-	0.00	164,777.00	0.00	1,928,700.00
1.5082.102	USF REV LOCALSW	0.00	603,900.00-	0.00	50,325.00	0.00	603,900.00
1.5082.1021	LSS - PRIOR PER	0.00	273,310.00	0.00	0.00	273.310.00	0.00
1.5082.11	INTRA/INTER CCL	0.00	0.00	0.00	0.00	0.00	0.00
1.5082.2	INTER/ER LCLTRN	0.00	630,143.34-	0.00	52,610.69	0.00	630,143.34
1.5082.21	INTRA/ER LCLTRN	0.00	343.71-	0.00	25.16	0.00	343.71
1.5082.3	INTER/ER LOC SW	0.00	361,836.44-	0.00	29,286.57	0.00	361,836.44
1.5082.31	INTRA/ER LOC SW	0.00	261.39-	0.00	19.43	0.00	261.39
1.5082.4	INTERL/INTER DA	0.00	12,032.01-	0.00	974.61	0.00	12,032.01
1.5082.41	INTRAL/INTER DA	0.00	6.92-	0.00	0.63	0.00	6.92
1.5082.5	INTER/ER QUERY	0.00	64,742.98-	0.00	4,827.55	0.00	64,742.98
1.5082.51	INTRA/ER QUERY	0.00	0.00	0.00	0.00	0.00	0.00
1.5082.6	SLMNT I CCLPOOL	0.00	1,190,174.00-	0.00	233,717.00	0.00	1,190,174.00
1.5082.8	INTER PRIOR PD	0.00	0.00	0.00	0.00	0.00	0.00
1.5082.81	ER/ER PR PER SW	0.00	0.00	0.00	0.00	0.00	0.00
1.5082.82	INTER/INTER PRI	0.00	0.00	0.00	0.00	0.00	0.00
1.5082.83	CCL ADJ PRIOR P	0.00	0.00	0.00	0.00	0.00	0.00
1.5082.84	INTERST PP DIRE	0.00	0.00	0.00	0.00	0.00	0.00
1.5083.	INTER SPCL ACCS	0.00	668,791.54-	0.00	97,347.05	0.00	668,791.54
1.5083.1	INTERSTSPCL DSL	0.00	291,320.75-	0.00	22,902.83	0.00	291,320.75
1.5083.2	I/I SPEC ACC CA	0.00	148,580.14-	0.00	11,718.17	0.00	148,580.14

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Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.5084.1	INTRA/INTRA CCL	0.00	1,415,514.67-	0.00	105,603.16	0.00	1,415,514.67
1.5084.11	INTER/INTRA CCL	0.00	127,236.14-	0.00	9,779.15	0.00	127,236.14
1.5084.2	INTRA/RA LCLTRN	0.00	251,147.34-	0.00	18,343.05	0.00	251,147.34
1.5084.21	INTER/RA LCLTRN	0.00	199,858.01-	0.00	15,035.10	0.00	199,858.01
1.5084.3	INTRA/RA LCL SW	0.00	557,032.44-	0.00	41,209.31	0.00	557,032.44
1.5084.31	INTER/RA LCL SW	0.00	114,117.24-	0.00	8,755.31	0.00	114,117.24
1.5084.5	INTRA/RA QUERY	0.00	2,707.21-	0.00	196.04	0.00	2,707.21
1.5084.51	INTER/RA QUERY	0.00	6,514.46-	0.00	425.74	0.00	6,514.46
1.5084.6	INTRA/RA ACCSAD	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.7	INTRA/RA SPCLAC	0.00	2,804.63-	4,748.50	0.00	0.00	2,804.63
1.5084.71	INTER/RA SPCLAC	0.00	834.46-	0.00	834.46	0.00	834.46
1.5084.72	RA/RA SPCLAC CU	0.00	152,146.06-	0.00	12,336.16	0.00	152,146.06
1.5084.8	RA/RA PPD CSTST	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.81	S/S PPR CCL	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.82	S/S PPD TRNSPRT	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.83	S/S PPD SWITCHN	0.00	0.00	0.00	0.00	0.00	0.00
1.5084.9	LECA PL SETL-SD	0.00	59,386.00	12,341.00	0.00	59,386.00	0.00
1.5100.	LD MESSAGE REV	0.00	968.90-	3.69	0.00	0.00	968.90
1.5100.1	UNBILLED TOLL R	0.00	78,388.77	0.00	5,083.61	78,388.77	0.00
1.5122.	TOLL PRVT LN SV	0.00	0.00	0.00	0.00	0.00	0.00
1.5122.1	TOLL PLS-NONPAT	0.00	0.00	0.00	0.00	0.00	0.00
1.5169.	TOLL COM-EXPRES	0.00	0.00	0.00	0.00	0.00	0.00
1.5230.	DIRECTORY REVEN	0.00	212,003.33-	0.00	16,646.80	0.00	212,003.33
1.5240.1	RENT REVENUE	0.00	43,570.25-	0.00	4,827.11	0.00	43,570.25
1.5240.2	DS3 LEASE REV	0.00	396,614.01-	0.00	36,843.80	0.00	396,614.01
1.5240.3	HOST SWITCH SVC	0.00	0.00	0.00	0.00	0.00	0.00
1.5264.	OPER SERV R(NET	0.00	2,632.76-	668.65	0.00	0.00	2,632.76
1.5264.1	OTHR MISC REVEN	0.00	122.40-	0.00	10.20	0.00	122.40
1.5264.2	O-MISC REV NPAT	0.00	51,519.96-	0.00	25,414.92	0.00	51,519.96
1.5270.01	INTER/ERB&C ATT	0.00	1,749.21-	0.00	0.00	0.00	1,749.21
1.5270.02	INTER/ERB&C INS	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.03	INTER/ERB&C ILM	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.04	INTER/ERB&C WRL	0.00	46,251.63-	0.00	3,678.30	0.00	46,251.63
1.5270.05	INTER/ERB&C BEK	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.11	INTER/RAB&C ATT	0.00	1,127.72-	0.00	0.00	0.00	1,127.72
1.5270.12	INTER/RAB&C INS	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.13	INTER/RAB&C ILM	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.14	INTER/RAB&C WRL	0.00	14,723.46-	0.00	1,167.66	0.00	14,723.46
1.5270.21	INTRA/RAB&C USW	0.00	62.86-	0.00	6.44	0.00	62.86
1.5270.22	INTRA/RAB&C EXP	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.23	INTRA/RAB&C WRL	0.00	153,168.12-	0.00	10,861.47	0.00	153,168.12
1.5270.31	INTRA/ERB&C USW	0.00	0.45-	0.00	0.00	0.00	0.45
1.5270.32	INTRA/ERB&C EXP	0.00	0.00	0.00	0.00	0.00	0.00
1.5270.33	INTRA/ERB&C WRL	0.00	103.14-	0.00	7.65	0.00	103.14
1.5270.41	B&C REV-INTERNE	0.00	19,380.75-	0.00	1,652.25	0.00	19,380.75
1.5300.	UNCOLL-REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
1.6112.	NETSUP EXP-VHCL	0.00	2,990.42	145.45	0.00	2,990.42	0.00
1.6112.1	NETSUP EX-CVEHC	0.00	0.00	0.00	0.00	0.00	0.00
1.6114.	NETSUP CONSTR V	0.00	0.00	0.00	0.00	0.00	0.00

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Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.6114.1	TOOLS & WORK EQ	0.00	0.00	0.00	0.00	0.00	0.00
1.6116.	NETSUP EXP TOOL	0.00	0.00	0.00	0.00	0.00	0.00
1.6121.	MAINT OF BLD EX	0.00	126,393.40	10,203.11	0.00	126,393.40	0.00
1.6121.1	MAINT HAZN-HDQT	0.00	125,032.20	16,210.02	0.00	125,032.20	0.00
1.6122.	FURN MAINT EXP	0.00	4,746.57	328.66	0.00	4,746.57	0.00
1.6123.	RPR-MAIN OFFEQP	0.00	31,728.31	1,389.07	0.00	31,728.31	0.00
1.6124.	R&M OF COMPUTER	0.00	170,058.80	20,619.06	0.00	170,058.80	0.00
1.6212.	COE SWIT EX-DIG	0.00	457,951.35	57,378.47	0.00	457,951.35	0.00
1.6212.2	COE SW EXP #POR	0.00	3,263.18	816.38	0.00	3,263.18	0.00
1.6231.2	OPTAPHONE MAINT	0.00	0.00	0.00	0.00	0.00	0.00
1.6231.21	COE - PAGER EXP	0.00	450.00	0.00	0.00	450.00	0.00
1.6231.22	MICRO ELEC EXP	0.00	0.00	0.00	0.00	0.00	0.00
1.6232.1	COE TR-INTER CI	0.00	275,750.88	56,372.51	0.00	275,750.88	0.00
1.6232.2	COE TESC-ANALOG	0.00	324,197.95	63,243.44	0.00	324,197.95	0.00
1.6232.3	COETRNS EXP-REC	0.00	33,624.31	4,993.44	0.00	33,624.31	0.00
1.6232.6	TRANS EXP -SS7	0.00	31,397.64	2,676.47	0.00	31,397.64	0.00
1.6362.	PRIV LINE STAT	0.00	10,377.09	582.44	0.00	10,377.09	0.00
1.6411.	POLE LINE MAINT	0.00	18,548.62	8,952.79	0.00	18,548.62	0.00
1.6421.	AERCBL MAINT RE	0.00	68,999.31	8,279.34	0.00	68,999.31	0.00
1.6422.1	UNDER CABL MAIN	0.00	1,721.67	1,617.49	0.00	1,721.67	0.00
1.6422.2	UNDR FIBER CBLE	0.00	492.61	492.61	0.00	492.61	0.00
1.6423.1	BURIED CABLE MA	0.00	901,966.59	86,199.01	0.00	901,966.59	0.00
1.6423.2	MISSILE CABLE M	0.00	1,296.00	108.00	0.00	1,296.00	0.00
1.6423.3	FIBER CBLE MAIN	0.00	81,059.02	7,239.16	0.00	81,059.02	0.00
1.6423.31	AT&T DS1 LS EXP	0.00	26,365.68	2,197.14	0.00	26,365.68	0.00
1.6431.	AERIAL WIRE MAI	0.00	0.00	0.00	0.00	0.00	0.00
1.6441.	UNDGRD COND MAI	0.00	9,186.99	8,077.01	0.00	9,186.99	0.00
1.6512.	PROVISIONING EX	0.00	0.00	0.00	0.00	0.00	0.00
1.6531.	TRANS POWER EXP	0.00	102,923.43	1,110.02	0.00	102,923.43	0.00
1.6533.	TEST DESK &TRFC	0.00	86,100.56	6,927.94	0.00	86,100.56	0.00
1.6534.1	GEN PLANT ADMIN	0.00	125,858.18	9,550.26	0.00	125,858.18	0.00
1.6534.2	GENPL-AST PLNTS	0.00	0.00	0.00	0.00	0.00	0.00
1.6534.3	CO SUPERVISION	0.00	0.00	0.00	0.00	0.00	0.00
1.6535.	ENGINEERING EXP	0.00	24,321.32	5,669.69	0.00	24,321.32	0.00
1.6535.1	CONSTRUCT ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
1.6536.	GENPLADM-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
1.6536.1	GENPADM - CONST	0.00	0.00	0.00	0.00	0.00	0.00
1.6537.	MEALS EXPENSE C	0.00	0.00	0.00	0.00	0.00	0.00
1.6540.	UN SVC CONTR	0.00	169,963.22	38,227.81	0.00	169,963.22	0.00
1.6561.	DEPR & AMORT EX	0.00	3,377,294.01	273,409.22	0.00	3,377,294.01	0.00
1.6564.	AMORT EXP-INTAN	0.00	0.00	0.00	0.00	0.00	0.00
1.6612.	MARKETING EXPEN	0.00	44,555.86	3,616.52	0.00	44,555.86	0.00
1.6613.	PRODUCT ADVERTI	0.00	38,861.75	12,915.07	0.00	38,861.75	0.00
1.6622.	DIRECTORY EXPEN	0.00	136,764.50	7,007.20	0.00	136,764.50	0.00
1.6623.	CUST SERV EXP	0.00	476,320.43	37,744.01	0.00	476,320.43	0.00
1.6623.2	CUST BILL TOLL	0.00	74,426.98	10,638.60	0.00	74,426.98	0.00
1.6623.3	CUST BILL OTHER	0.00	220,339.71	29,395.48	0.00	220,339.71	0.00
1.6623.4	CABS EXPENSE	0.00	93,043.88	9,582.14	0.00	93,043.88	0.00
1.6623.5	OTCUST OPR-TRSF	0.00	9,215.93	0.00	0.00	9,215.93	0.00

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Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1.6711.	EXEC & PLN EXP	0.00	168,705.88	19,556.78	0.00	168,705.88	0.00
1.6711.1	BOARD OF DIR EX	0.00	138,123.20	13,206.78	0.00	138,123.20	0.00
1.6712.	LONG RANGE PLAN	0.00	25,957.11	3,459.28	0.00	25,957.11	0.00
1.6721.	ACCT & FIN EXP	0.00	435,273.72	31,551.91	0.00	435,273.72	0.00
1.6721.1	ACCT EXP USF DA	0.00	0.00	0.00	0.00	0.00	0.00
1.6721.2	AUDIT & COST FE	0.00	150,329.40	9,867.92	0.00	150,329.40	0.00
1.6722.	EXTERNAL RELATI	0.00	138,078.58	18,107.51	0.00	138,078.58	0.00
1.6722.1	CORPORATE IMAGE	0.00	33,622.11	9,322.69	0.00	33,622.11	0.00
1.6723.	HUMAN RESOURCES	0.00	54,412.08	5,282.29	0.00	54,412.08	0.00
1.6724.	INFO MANAGE EXP	0.00	10,211.05	729.69	0.00	10,211.05	0.00
1.6725.	LEGAL EXPENSE	0.00	46,400.79	6,471.18	0.00	46,400.79	0.00
1.6726.	PROCUREMENT	0.00	24,528.44	1,901.51	0.00	24,528.44	0.00
1.6728.	GEN OFFICE EXP	0.00	128,124.39	15,975.29	0.00	128,124.39	0.00
1.6728.1	INSURANCE EXPEN	0.00	63,080.18	5,255.62	0.00	63,080.18	0.00
1.6728.2	ASSOCIATION DUE	0.00	52,782.44	4,203.31	0.00	52,782.44	0.00
1.6728.3	RET EMP CONCESS	0.00	21,734.19	1,916.22	0.00	21,734.19	0.00
1.6728.4	OTHER CORP OPER	0.00	98,702.77	14,303.78	0.00	98,702.77	0.00
1.7110.	NET INC CUSTOM	0.00	1,840.01	0.00	9.87	1,840.01	0.00
1.7160.	OTH OP GAIN&LOS	0.00	0.00	0.00	0.00	0.00	0.00
1.7220.	FED INC TAX-OP	0.00	0.00	0.00	0.00	0.00	0.00
1.7230.	ST INC TAX OP	0.00	0.00	0.00	0.00	0.00	0.00
1.7240.	ST GROSS REV TX	0.00	145,064.73	13,243.51	0.00	145,064.73	0.00
1.7240.1	GR REC TAX CPE	0.00	1,481.31	80.02	0.00	1,481.31	0.00
1.7240.2	GR REC TAX CELL	0.00	0.00	0.00	0.00	0.00	0.00
1.7240.3	FCC REGULATORY	0.00	0.00	0.00	0.00	0.00	0.00
1.7240.5	GR REC TX INTNT	0.00	9,171.42	820.17	0.00	9,171.42	0.00
1.7310.	DIVIDEND INCOME	0.00	260.00	0.00	60.00	0.00	260.00
1.7310.1	DIV INC-RTFC	0.00	56,031.74	0.00	56,031.74	0.00	56,031.74
1.7320.	INTEREST INCOME	0.00	592,670.91	0.00	98,625.72	0.00	592,670.91
1.7320.1	INT ON LATE PYM	0.00	218.73	3,998.02	0.00	0.00	218.73
1.7320.2	INTEREST DBS	0.00	0.00	0.00	0.00	0.00	0.00
1.7320.3	INTEREST IN CPE	0.00	0.00	0.00	0.00	0.00	0.00
1.7340.	INTEREST AFUDC	0.00	55,487.91	0.00	10,957.80	0.00	55,487.91
1.7360.	INC RENTAL PPY	0.00	266,691.90	0.00	266,691.90	0.00	266,691.90
1.7360.1	NONOP GAIN/LOSS	0.00	0.00	0.00	0.00	0.00	0.00
1.7360.2	NONOP INC CELLU	0.00	1,887,435.00	0.00	1,111,108.00	0.00	1,887,435.00
1.7360.21	NON-OP INC & EX	0.00	460,354.33	0.00	322,448.60	0.00	460,354.33
1.7360.3	AMORT EXP-GOODW	0.00	0.00	0.00	0.00	0.00	0.00
1.7360.46	EARN/LOSS WSTDK	0.00	0.00	0.00	0.00	0.00	0.00
1.7360.47	EARN/LOSS WRLD	0.00	0.00	0.00	0.00	0.00	0.00
1.7370.	LOBBYING EXPENS	0.00	14,541.07	771.47	0.00	14,541.07	0.00
1.7370.1	MISC EXP & CONT	0.00	15,298.71	1,752.45	0.00	15,298.71	0.00
1.7370.2	AMORT-PLNT ADJ	0.00	285,326.64	23,777.22	0.00	285,326.64	0.00
1.7420.	FED INCTX NONOP	0.00	765,375.00	1,080,228.00	0.00	765,375.00	0.00
1.7430.	ST INC TX NONOP	0.00	107,834.00	145,404.00	0.00	107,834.00	0.00
1.7440.	OTH NONOP TAX	0.00	0.00	0.00	0.00	0.00	0.00
1.7510.	INT FUNDED DEBT	0.00	873,927.50	25,598.97	0.00	873,927.50	0.00
1.7510.1	INT FND DBT RTF	0.00	615,664.76	147,221.72	0.00	615,664.76	0.00
1.7530.	DEBT ISSUANCE C	0.00	1,343.64	111.97	0.00	1,343.64	0.00

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WEST RIVER TELECOMMUNICATIONS COOP
MTD/YTD Summary Trial Balance

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Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
5.1130.	GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
5.1130.17	DEP ACCT MDDGE	0.00	0.00	0.00	0.00	0.00	0.00
5.1150.	WRKG FDS PETTY	0.00	0.00	0.00	0.00	0.00	0.00
5.1160.	OTHER INV -RET.	0.00	0.00	0.00	0.00	0.00	0.00
5.1180.1	DUE FROM CUSTOM	0.00	0.00	0.00	0.00	0.00	0.00
5.1180.2	DUE FROM CUST -	0.00	0.00	0.00	0.00	0.00	0.00
5.1181.	ACCOUNTS RECEIV	0.00	0.00	0.00	0.00	0.00	0.00
5.1190.	OTHER ACCT REC	0.00	0.00	0.00	0.00	0.00	0.00
5.1190.4	ACCT REC - IXC	0.00	0.00	0.00	0.00	0.00	0.00
5.1191.	ACCT REC ALLOW	0.00	0.00	0.00	0.00	0.00	0.00
5.1330.4	OTHER PREPAY -	0.00	0.00	0.00	0.00	0.00	0.00
5.1402.	INVESTMENTS IN	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.11	STATION APPARAT	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.12	NONREG INVEST -	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.13	KEY SYSTEMS	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.14	KEY PHONES	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.21	DEPR RES - STAT	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.22	DEPR-PAYSTATION	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.23	DEPR RES - KEY	0.00	0.00	0.00	0.00	0.00	0.00
5.1406.24	DEPRRES-KEYPHON	0.00	0.00	0.00	0.00	0.00	0.00
5.1407.	DEBT ISSUANCE C	0.00	0.00	0.00	0.00	0.00	0.00
5.1439.2	ORGEXP-MOBRIDGE	0.00	0.00	0.00	0.00	0.00	0.00
5.2003.1	TELE PLNT UNDER	1,119.97	66,311.22	20,586.22	0.00	67,431.19	0.00
5.2005.	TELECOM PL ADJ	32,756.08	0.00	0.00	0.00	32,756.08	0.00
5.2007.	GOODWILL	3,070,531.38	0.00	0.00	0.00	3,070,531.38	0.00
5.2111.	LAND	4,678.94	1,562.00	0.00	1,562.00	3,116.94	0.00
5.2121.	BUILDINGS	969,689.90	15,791.77	0.00	15,791.77	953,898.13	0.00
5.2124.	GEN PURP COMPUT	65,039.12	0.00	0.00	0.00	65,039.12	0.00
5.2212.	DIG SWITCH EQUI	994,668.96	26,286.36	10,511.36	0.00	1,020,955.32	0.00
5.2212.1	TODLS-DIGITAL S	0.00	0.00	0.00	0.00	0.00	0.00
5.2231.22	MICROWAVE ELECT	589,633.79	302,987.63	0.00	302,987.63	286,646.16	0.00
5.2231.221	MICRO-RIE & MOB	0.00	0.00	0.00	0.00	0.00	0.00
5.2232.1	INTEREX CIRC EQ	546,646.47	31,079.45	0.00	36,245.28	515,567.02	0.00
5.2232.11	TODLS-INTEREX C	0.00	0.00	0.00	0.00	0.00	0.00
5.2232.2	SUSB CIRCEQ-ANA	636,280.88	87,723.38	0.00	85,636.81	548,557.50	0.00
5.2232.22	COE-DSL	79,706.19	26,292.27	8,478.84	0.00	105,998.46	0.00
5.2232.3	SUB CCT EQ/DIGI	0.00	0.00	0.00	0.00	0.00	0.00
5.2362.	STATION EQ/PL	30,878.59	167.52	56.83	0.00	31,046.11	0.00
5.2411.	POLE LINE	80,421.65	53,479.82	0.00	54,632.42	26,941.83	0.00
5.2421.	AERIAL CABLE	34,581.72	0.00	0.00	3.00	34,581.72	0.00
5.2422.1	UNDERGROUND CBL	80,485.40	0.00	0.00	0.00	80,485.40	0.00
5.2422.2	UNDGR FIBER CAB	269,767.72	0.00	0.00	0.00	269,767.72	0.00
5.2423.1	BURIED CABLE	2,470,880.49	67,575.11	3,824.90	0.00	2,538,455.60	0.00
5.2423.3	FIBER CABLE	974,195.36	1,340.64	0.00	407.88	975,536.00	0.00
5.2424.	SUBMARINE CABLE	36,395.17	0.00	0.00	0.00	36,395.17	0.00
5.2426.	INTRABLD NET CB	20,134.66	0.00	0.00	0.00	20,134.66	0.00
5.2431.	AERIAL WIRE	454.28	0.00	0.00	0.00	454.28	0.00
5.2441.	UNDGRD CONDUIT	275,325.27	0.00	0.00	0.00	275,325.27	0.00
5.2690.	INTANG ORG COST	862.35	0.00	0.00	0.00	862.35	0.00

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WEST RIVER TELECOMMUNICATIONS COOP
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Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
5.3100.01	RETRMNT W.O.	3,600.69	3,600.69	0.00	6,545.30	0.00	0.00
5.3100.121	DEPR-BUILDINGS	539,506.08	15,236.79	5,029.72	0.00	0.00	554,742.87
5.3100.1221	DEPR RES-RIE &	0.00	0.00	0.00	0.00	0.00	0.00
5.3100.124	DPR-G P COMPUTR	45,424.95	6,510.72	0.00	542.56	0.00	51,935.67
5.3100.212	DPR-DIG SWITCH	599,874.54	119,649.46	0.00	10,157.00	0.00	719,524.00
5.3100.2321	DPR-IXC CCT EQ	345,990.85	38,930.28	2,462.53	0.00	0.00	384,921.13
5.3100.2322	DPR-SUB CCTY/AN	292,637.61	82,781.86	97,655.72	0.00	0.00	209,855.75
5.3100.2323	DPR-SUB CCTY/DG	0.00	0.00	0.00	0.00	0.00	0.00
5.3100.3122	DPR COE MICROWA	589,633.79	302,987.63	302,987.63	0.00	0.00	286,646.16
5.3100.3211	DPR COE TOOL IN	0.00	0.00	0.00	0.00	0.00	0.00
5.3100.3222	DEP COESUBCTDSL	19,547.30	12,491.51	0.00	1,212.56	0.00	32,038.81
5.3100.362	DPR STAT EQUIP	22,502.73	2,421.23	0.00	207.57	0.00	24,923.96
5.3100.411	DPR - POLE LINE	80,421.65	53,479.82	54,632.42	0.00	0.00	26,941.83
5.3100.421	DPR - AERIAL CB	31,004.05	355.00	439.43	0.00	0.00	31,359.05
5.3100.4221	DPR - UNDRGD CB	47,934.85	4,604.04	0.00	383.67	0.00	52,538.89
5.3100.4222	DEPR-UNDRG FIBE	118,470.80	9,252.00	0.00	771.00	0.00	127,722.80
5.3100.4231	DPR - BURIED CB	1,446,028.20	79,344.75	0.00	2,719.96	0.00	1,525,372.95
5.3100.4233	DPR - FIBER OPT	177,950.56	48,701.72	0.00	3,690.23	0.00	226,652.28
5.3100.424	DPR SUB CABLE	32,481.11	1,568.76	0.00	130.73	0.00	34,049.87
5.3100.426	DPR INTRA NET C	18,536.54	638.40	0.00	53.20	0.00	19,174.94
5.3100.431	DPR - AERIAL WR	192.08	31.56	0.00	2.63	0.00	223.64
5.3100.441	DPR-UNDR CONOUI	70,749.01	8,203.56	0.00	683.63	0.00	78,952.57
5.3300.	ACC AMORT GOODW	1,535,265.90	1,535,265.90	0.00	0.00	0.00	0.00
5.3500.	ACC AMOR DRGM C	862.20	0.00	0.00	0.00	0.00	862.20
5.3600.	AC AMORT TELECO	16,378.20	1,742,151.78	0.00	17,240.49	0.00	1,758,529.98
5.4010.1	AP - MTC	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.3	AP FED EXCISE T	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.41	AP SALES TAX SD	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.43	AP - SD CONTRAC	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.49	AP-MOBR SALETAX	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.5511	AP UNBTLL SD US	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.5521	AP-SD UNBL TOLL	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.5551	AP-NCI SURCHRG	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.9	AP-TELE RELAY S	0.00	0.00	0.00	0.00	0.00	0.00
5.4010.91	AP-E911 SURCHGE	0.00	0.00	0.00	0.00	0.00	0.00
5.4040.1	CUST DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00
5.4040.2	CUST SVC CHRGS	0.00	0.00	0.00	0.00	0.00	0.00
5.4080.1	ACCRU TAX-GROSS	0.00	0.00	0.00	0.00	0.00	0.00
5.4080.51	ACCR TAX-SD SAL	0.00	0.00	0.00	0.00	0.00	0.00
5.4080.56	ACCTAX-MOBRIDGE	0.00	0.00	0.00	0.00	0.00	0.00
5.4340.	DEF OP INCOM TX	0.00	0.00	0.00	0.00	0.00	0.00
5.4510.	CAP STOCK MOBRI	0.00	0.00	0.00	0.00	0.00	0.00
5.4550.11	REARN-MOBRIDGE	0.00	0.00	0.00	0.00	0.00	0.00
5.4550.12	REARN-DIV PAID	0.00	0.00	0.00	0.00	0.00	0.00
5.5001.	ACCESS LINE REV	0.00	479,295.85	0.00	42,708.76	0.00	479,295.85
5.5001.1	NONOPTIONAL EAS	0.00	29,552.43	0.00	2,414.53	0.00	29,552.43
5.5001.2	PBX TRUNKS REVE	0.00	71,338.50	0.00	5,961.75	0.00	71,338.50
5.5001.3	KEY SYST LINE R	0.00	3,838.29	0.00	350.10	0.00	3,838.29
5.5001.4	HIGH SPEED INTE	0.00	0.00	0.00	0.00	0.00	0.00

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				Debit	Credit	Debit	Credit
5.5010.	PUBLIC TELE REV	0.00	5,703.67-	0.00	542.45	0.00	5,703.67
5.5040.	LOCAL PRIV LINE	0.00	8,817.91-	0.00	734.42	0.00	8,817.91
5.5050.	INSTALL CHG-REG	0.00	26,034.00-	0.00	2,230.00	0.00	26,034.00
5.5050.1	INST LIFELNE CR	0.00	0.00	0.00	420.00	0.00	0.00
5.5050.2	INSTALL CHG DSL	0.00	870.00-	10.00	0.00	0.00	870.00
5.5060.	ASSOC LOCAL SVC	0.00	108,526.77-	0.00	8,788.23	0.00	108,526.77
5.5060.1	ASSOC LOC SVC R	0.00	1,415.17-	0.00	115.00	0.00	1,415.17
5.5070.	RECIP CELL CURR	0.00	31,040.32-	0.00	2,675.66	0.00	31,040.32
5.5070.1	RECIP CELL PRIO	0.00	0.00	0.00	0.00	0.00	0.00
5.5081.1	END USER MULTI-	0.00	89,820.71-	0.00	6,760.17	0.00	89,820.71
5.5081.2	END USER SINGLE	0.00	142,862.87-	0.00	11,709.50	0.00	142,862.87
5.5081.3	LIFE-LINE ACCES	0.00	0.00	0.00	4,381.39	0.00	0.00
5.5081.4	LTFLIN LOC SVCR	0.00	0.00	0.00	1,179.60	0.00	0.00
5.5081.41	LL ENHANCED CR	0.00	0.00	0.00	2,388.81	0.00	0.00
5.5081.5	FED UNIV SVC CH	0.00	22,992.58-	0.00	1,850.59	0.00	22,992.58
5.5081.51	FUSC-SPECIAL AC	0.00	4,660.59-	0.00	369.56	0.00	4,660.59
5.5081.6	ISDN PORT CHARG	0.00	509.96-	0.00	199.23	0.00	509.96
5.5082.1	INTER/INTER CCL	0.00	0.00	0.00	0.00	0.00	0.00
5.5082.11	INTRA/INTER CCL	0.00	0.00	0.00	0.00	0.00	0.00
5.5082.2	INTER/ER LCLTRN	0.00	427,585.08-	0.00	34,097.67	0.00	427,585.08
5.5082.21	INTRA/ER LCLTRN	0.00	823.30-	0.00	100.44	0.00	823.30
5.5082.3	INTER/ER LOC SW	0.00	119,794.96-	0.00	7,679.89	0.00	119,794.96
5.5082.31	INTRA/ER LOC SW	0.00	296.36-	0.00	30.43	0.00	296.36
5.5082.4	INTERL/INTER DA	0.00	1,744.25-	0.00	138.56	0.00	1,744.25
5.5082.41	INTRAL/INTER DA	0.00	4.16-	0.00	0.57	0.00	4.16
5.5082.5	INTER/ER QUERY	0.00	6,224.88-	0.00	486.74	0.00	6,224.88
5.5082.51	INTRA/ER QUERY	0.00	0.00	0.00	0.00	0.00	0.00
5.5082.6	SLMNT I CCLPOOL	0.00	163,589.00-	0.00	16,995.00	0.00	163,589.00
5.5082.7	SLMNT TRAFFIC S	0.00	219,303.00-	3,679.00	0.00	219,303.00	0.00
5.5082.8	I/I PRIOR PD AD	0.00	0.00	0.00	0.00	0.00	0.00
5.5082.81	ER/ER PR PER SW	0.00	10,904.00-	0.00	0.00	0.00	10,904.00
5.5082.82	INTER/INTER PRI	0.00	2,297.00-	0.00	0.00	0.00	2,297.00
5.5082.83	CCL ADJUST-PRIO	0.00	880.00	0.00	0.00	880.00	0.00
5.5083.	INTER SPCL ACCS	0.00	763,644.23-	0.00	131,212.37	0.00	763,644.23
5.5083.1	INTERSTSPCL DSL	0.00	54,939.40-	0.00	4,262.50	0.00	54,939.40
5.5083.2	I/I SPEC ACC CA	0.00	53,014.19-	0.00	4,152.59	0.00	53,014.19
5.5084.1	INTRA/INTRA CCL	0.00	226,067.72-	0.00	21,236.84	0.00	226,067.72
5.5084.11	INTER/INTRA CCL	0.00	574.32-	0.00	73.41	0.00	574.32
5.5084.2	INTRA/RA LCLTRN	0.00	140,338.51-	0.00	11,142.02	0.00	140,338.51
5.5084.21	INTER/RA LCLTRN	0.00	347.61-	0.00	38.45	0.00	347.61
5.5084.3	INTRA/RA LCL SW	0.00	90,471.67-	0.00	7,329.44	0.00	90,471.67
5.5084.31	INTER/RA LCL SW	0.00	226.20-	0.00	25.49	0.00	226.20
5.5084.5	INTRA/RA QUERY	0.00	619.19-	0.00	49.21	0.00	619.19
5.5084.51	INTER/RA QUERY	0.00	0.00	0.00	0.00	0.00	0.00
5.5084.7	INTRA/RA SPCLAC	0.00	80,196.93-	0.00	5,384.15	0.00	80,196.93
5.5084.71	ER/RA SPEC ACC	0.00	4,182.26-	0.00	3,764.20	0.00	4,182.26
5.5084.72	RA/RA SPCLAC CU	0.00	60,336.03-	0.00	4,916.43	0.00	60,336.03
5.5084.84	RA PP ADJ SPEC	0.00	0.00	0.00	0.00	0.00	0.00
5.5084.9	LECA POOL-MTC	0.00	237,847.00	33,846.00	0.00	237,847.00	0.00

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				Debit	Credit	Debit	Credit
5.5100.	LD MESSAGE REV	0.00	148.81-	0.00	2.24	0.00	148.81
5.5100.1	UNBILLED TOLL R	0.00	77.654.20	0.00	2.815.11	77.654.20	0.00
5.5122.	TOLL PRVT LN SV	0.00	0.00	0.00	0.00	0.00	0.00
5.5230.	DIRECTORY REVEN	0.00	16.125.45-	0.00	1.319.61	0.00	16.125.45
5.5240.1	RENT REVENUE	0.00	2.367.75-	0.00	2.367.75	0.00	2.367.75
5.5240.2	DSJ LEASE REVEN	0.00	28.940.00-	0.00	2.392.00	0.00	28.940.00
5.5240.3	HOST SWITCH SVC	0.00	0.00	0.00	0.00	0.00	0.00
5.5264.	OPER SERV R(NET	0.00	546.10-	147.36	0.00	0.00	546.10
5.5264.1	OTHR MISC REVEN	0.00	0.00	0.00	0.00	0.00	0.00
5.5264.2	O-MISC REV NPAT	0.00	2.786.03-	0.00	197.25	0.00	2,786.03
5.5264.3	COE SW ADM REV	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.01	INTER/ERB&C ATT	0.00	583.91-	0.00	0.00	0.00	583.91
5.5270.02	INTER/ERB&C INS	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.03	INTER/ERB&C ILM	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.04	INTER/ERB&C WRL	0.00	6.030.99-	0.00	464.76	0.00	6,030.99
5.5270.05	B&C MOB REMOTES	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.11	INTER/RAB&C ATT	0.00	286.77-	0.00	0.00	0.00	286.77
5.5270.12	INTER/RAB&C INS	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.13	INTER/RAB&C ILM	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.14	INTER/RAB&C WRL	0.00	22.77-	0.00	1.62	0.00	22.77
5.5270.21	INTRA/RAB&C USW	0.00	35.83-	0.00	0.78	0.00	35.83
5.5270.23	INTRA/RAB&C WRL	0.00	11.761.20-	0.00	865.35	0.00	11,761.20
5.5270.31	INTRA/ERB&C USW	0.00	0.00	0.00	0.00	0.00	0.00
5.5270.33	INTRA/ERB&C WRL	0.00	30.87-	0.00	1.53	0.00	30.87
5.5300.	UNCOLL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
5.6121.	MAINT OF BLD EX	0.00	19.759.51	1.852.29	0.00	19,759.51	0.00
5.6121.1	MAINT HAZN-HOOT	0.00	19.543.80	2,533.79	0.00	19,543.80	0.00
5.6122.	FURN MAINT EXP	0.00	741.94	51.37	0.00	741.94	0.00
5.6123.	RPR-MAIN OFFEQP	0.00	4.959.46	217.13	0.00	4,959.46	0.00
5.6124.	R&M OF COMPUTER	0.00	26.581.88	3,222.96	0.00	26,581.88	0.00
5.6212.	COE SWIT EX-DIG	0.00	49.299.42	5,962.97	0.00	49,299.42	0.00
5.6212.1	COE SWITCH ADMT	0.00	0.00	0.00	0.00	0.00	0.00
5.6212.2	COE SW EXP #POR	0.00	0.00	0.00	0.00	0.00	0.00
5.6231.22	MICRO ELEC EXP	0.00	4.035.95	514.24	0.00	4,035.95	0.00
5.6232.1	COE TR-INTER CI	0.00	262.800.46	21,655.03	0.00	262,800.46	0.00
5.6232.2	COE TESC-ANALOG	0.00	15.208.21	2,214.09	0.00	15,208.21	0.00
5.6232.3	COE TES CTR-DIG	0.00	0.00	0.00	0.00	0.00	0.00
5.6232.6	TRANS EXP - SS7	0.00	1.500.00	150.00	0.00	1,500.00	0.00
5.6362.	PRIV LINE STAT	0.00	2.801.95	283.02	0.00	2,801.95	0.00
5.6411.	POLE LINE MAINT	0.00	905.11	0.00	0.00	905.11	0.00
5.6421.	AERCBL MAINT RE	0.00	4.638.40	444.97	0.00	4,638.40	0.00
5.6422.1	UNDER CABL MAIN	0.00	152.55	152.55	0.00	152.55	0.00
5.6422.2	UNDRGRND FIBER	0.00	24.52	24.52	0.00	24.52	0.00
5.6423.1	BURIED CABLE MA	0.00	82.340.96	10,364.62	0.00	82,340.96	0.00
5.6423.3	FIBER CBLE MAIN	0.00	2,937.73	85.75	0.00	2,937.73	0.00
5.6441.	UNDRGRD COND MAT	0.00	1,392.68	1,392.68	0.00	1,392.68	0.00
5.6531.	TRANS POWER EXP	0.00	13,686.02	1,594.52	0.00	13,686.02	0.00
5.6533.	TEST DESK &TRFC	0.00	13,458.37	1,082.91	0.00	13,458.37	0.00
5.6540.	UN SVC CONTR	0.00	27,667.99	6,222.69	0.00	27,667.99	0.00

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				Debit	Credit	Debit	Credit
5.6561.	DEPR & AMORT EX	0.00	407,712.67	34,064.99	0.00	407,712.67	0.00
5.6564.	AMORT EXP INTAN	0.00	0.00	0.00	0.00	0.00	0.00
5.6612.	MARKETING EXPEN	0.00	6,964.52	565.30	0.00	6,964.52	0.00
5.6613.	PRODUCT ADVERTI	0.00	561.73	0.00	0.00	561.73	0.00
5.6622.	DIRECTORY EXPEN	0.00	18,947.22	950.23	0.00	18,947.22	0.00
5.6623.	CUST SERV EXP	0.00	74,447.61	5,899.76	0.00	74,447.61	0.00
5.6623.2	CUST BILL TOLL	0.00	11,036.56	1,591.04	0.00	11,036.56	0.00
5.6623.3	CUST BILL OTHER	0.00	32,668.21	4,396.19	0.00	32,668.21	0.00
5.6623.4	CABS EXPENSE	0.00	25,978.00	2,391.24	0.00	25,978.00	0.00
5.6623.5	OTCUST OPR-TRSF	0.00	0.00	0.00	0.00	0.00	0.00
5.6711.	EXEC & PLN EXP	0.00	26,370.40	3,056.92	0.00	26,370.40	0.00
5.6711.1	BOARD OF DIR EX	0.00	21,590.03	2,064.35	0.00	21,590.03	0.00
5.6712.	LONG RANGE PLAN	0.00	4,057.35	540.72	0.00	4,057.35	0.00
5.6721.	ACCT & FIN EXP	0.00	68,037.63	4,931.88	0.00	68,037.63	0.00
5.6721.2	AUDIT & COST FE	0.00	23,497.97	1,542.45	0.00	23,497.97	0.00
5.6722.	EXTERNAL RELATI	0.00	21,583.08	2,830.38	0.00	21,583.08	0.00
5.6722.1	CORPORATE IMAGE	0.00	4,650.37	499.89	0.00	4,650.37	0.00
5.6723.	HUMAN RESOURCES	0.00	8,505.13	825.67	0.00	8,505.13	0.00
5.6724.	INFO MANAGE EXP	0.00	1,596.09	114.06	0.00	1,596.09	0.00
5.6725.	LEGAL EXPENSE	0.00	8,936.16	835.35	0.00	8,936.16	0.00
5.6726.	PROCUREMENT	0.00	3,834.04	297.22	0.00	3,834.04	0.00
5.6728.	GEN OFFICE EXP	0.00	20,027.14	2,497.10	0.00	20,027.14	0.00
5.6728.1	INSURANCE EXPEN	0.00	9,860.09	821.51	0.00	9,860.09	0.00
5.6728.2	ASSOCIATION DUE	0.00	11,363.10	468.79	0.00	11,363.10	0.00
5.6728.3	RET. EMP. CONCE	0.00	3,397.25	299.53	0.00	3,397.25	0.00
5.6728.4	OTHER CORP OPER	0.00	15,428.23	2,235.82	0.00	15,428.23	0.00
5.7150.	GAIN DISP LAND	0.00	0.00	0.00	0.00	0.00	0.00
5.7160.	OTH OP GAIN&LOS	0.00	36,558.75	0.00	36,558.75	0.00	36,558.75
5.7220.	FED INC TAX-OP	0.00	0.00	0.00	0.00	0.00	0.00
5.7230.	ST INC TAX OP	0.00	0.00	0.00	0.00	0.00	0.00
5.7240.	ST GROSS REV TX	0.00	121,722.76	12,865.67	0.00	121,722.76	0.00
5.7240.1	GR REC TAX CPE	0.00	574.95	57.82	0.00	574.95	0.00
5.7240.3	FCC REG FEE MTC	0.00	0.00	0.00	0.00	0.00	0.00
5.7320.	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	0.00
5.7320.1	INT ON LATE PYM	0.00	118.95	0.00	0.35	0.00	118.95
5.7320.3	INTEREST IN CPE	0.00	0.00	0.00	0.00	0.00	0.00
5.7340.	INTEREST AFUDC	0.00	773.90	0.00	319.68	0.00	773.90
5.7360.	MISC NON-OP INC	0.00	99,017.10	0.00	99,017.10	0.00	99,017.10
5.7360.3	AMORT EXP GOODW	0.00	0.00	0.00	0.00	0.00	0.00
5.7370.	LOBBYING EXPENS	0.00	2,272.91	120.59	0.00	2,272.91	0.00
5.7370.1	MISC EXP & CONT	0.00	948.40	119.95	0.00	948.40	0.00
5.7370.2	AMORT-PLNT ADJ	0.00	206,885.88	17,240.49	0.00	206,885.88	0.00
5.7530.	AMORT OF DEBTEX	0.00	740.04	61.67	0.00	740.04	0.00
5.7540.	INT ON CUST DEP	0.00	61.56	4.34	0.00	61.56	0.00
5.8706.1	PAYPHONE LTN RE	0.00	0.00	0.00	0.00	0.00	0.00
5.9623.6	COIN ADMIN -MTC	0.00	0.00	0.00	0.00	0.00	0.00

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36528

WEST RIVER TELECOMMUNICATIONS COOP
MTD/YTD Summary Trial Balance

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Proc: glrot 49.0001

Company: 36528 Year: 2004 Period Ending: 2004.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit

Balance Forward:	5,237,342.03						
YTD Transactions:	1,611,085.83-						
Current Month Debit Balance:	708,560.98						
Current Month Credit Balance:	1,036,827.35						
Current Month Balance:	328,266.37						
Current Year Debit Balance:	13,214,861.60						
Current Year Credit Balance:	9,588,605.40						
Current Year Balance:	3,626,256.20-						
Current Year Profit/Loss:	1,187,257.86-						

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